SOUTH CAROLINA
TAX COMMISSION

ANNUAL REPORT
1986-1987

Printed Under The Direction Of The
State Budget And Control Board

LETTER OF TRANSMITTAL

Columbia, South Carolina
July 1, 1987

To His Excellency, Carroll A. Campbell, Governor, and the General Assembly of the State of South Carolina:

We have the honor to transmit the annual report of the South Carolina Tax Commission for the fiscal year ending June 30, 1987, in accordance with the Code of Laws of 1976, as amended. This report lists the assessed value of properties in this state and the collections from the various revenue acts administered by the Tax Commission, along with certain statistical information pertaining to revenue collections.

Respectfully submitted,

S. Hunter Howard, Jr., Chairman
John M. Rucker
Howard E. Duvall
Commissioners

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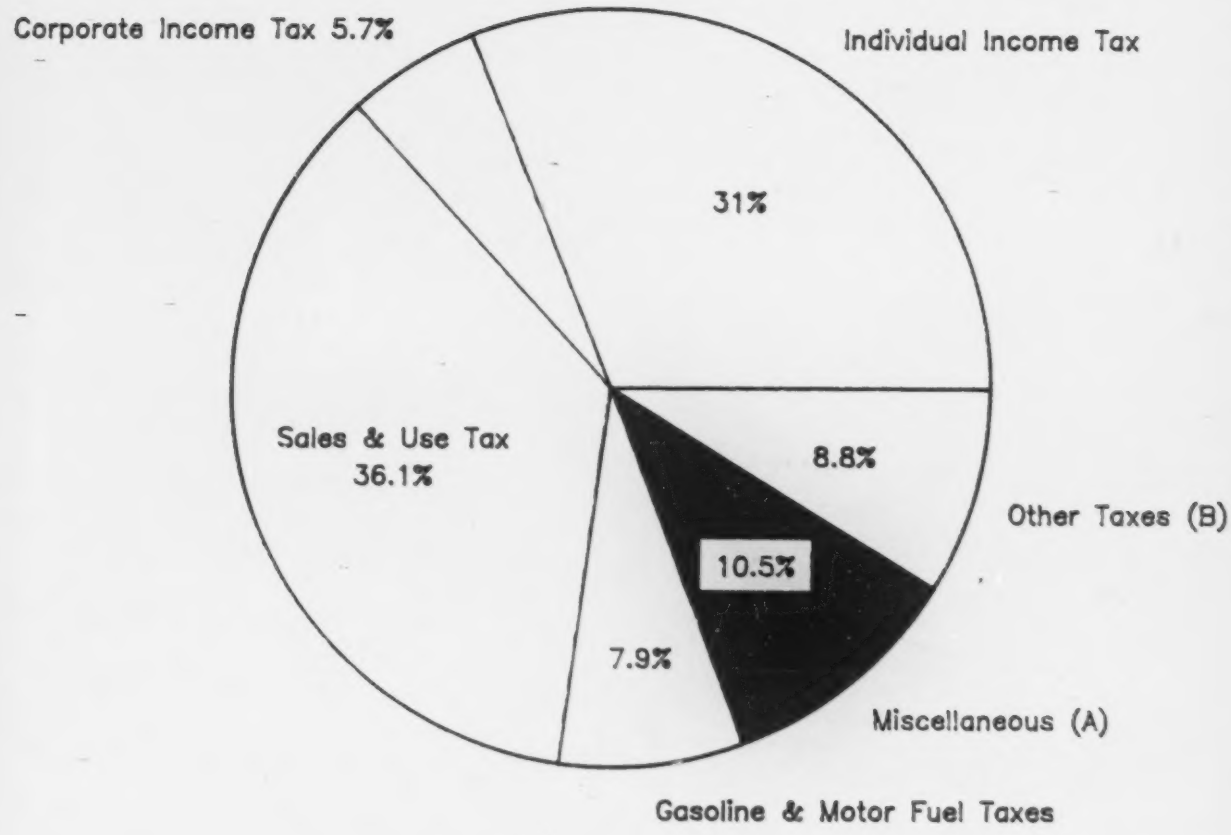
SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1986-1987

REVENUE



Unshaded Areas - Collected by Tax Commission

Miscellaneous (A)

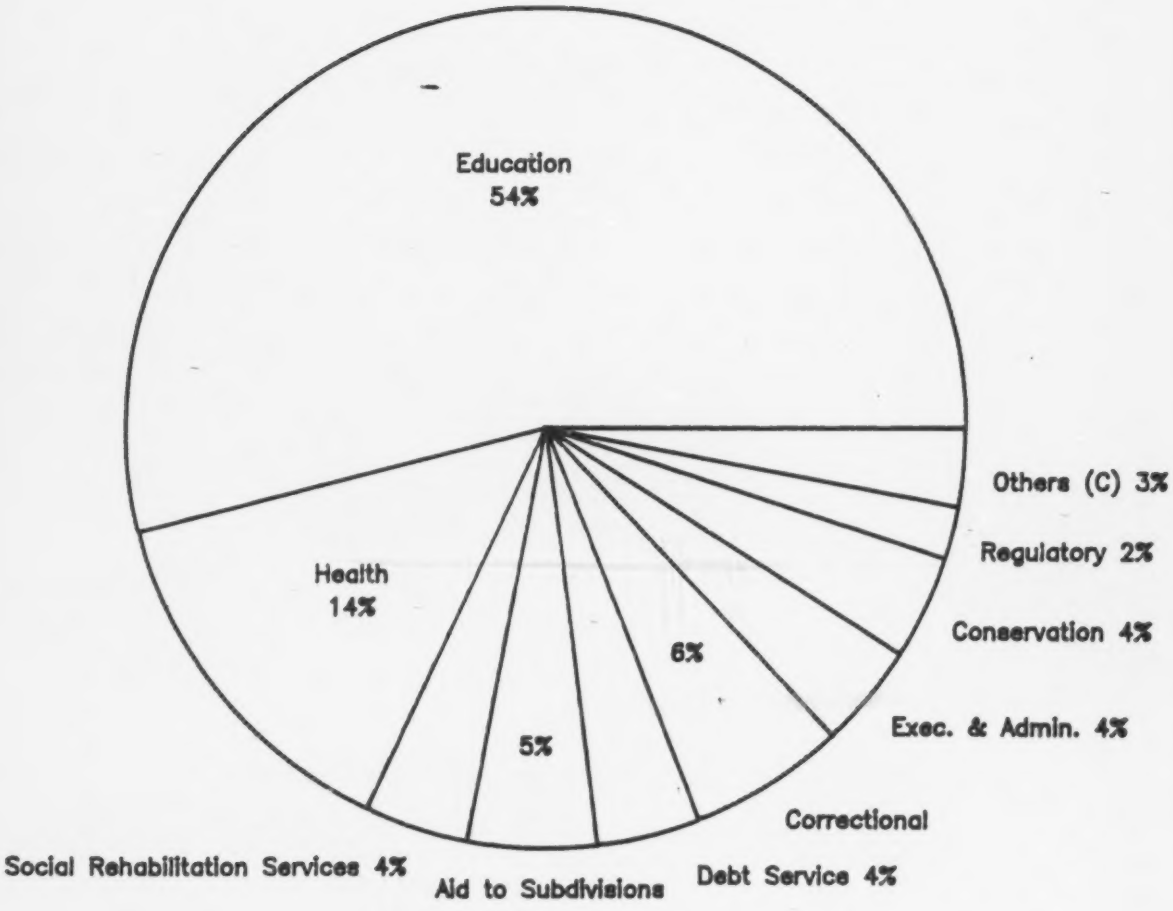
Debt Service Transfer	.48%
Earned on Investments	2.20%
Highway Dept. Fees	2.45%
Indirect Cost Recoveries	.45%
Insurance Department	2.57%
Misc. Departmental Rev.	1.21%
Other Miscellaneous Rev.	1.10%
TOTAL	10.44%

Other Taxes (B)

Alcoholic Liquors Tax	1.40%
Beer & Wine Tax	2.05%
Business License Tax	.93%
Corporation Lic. Tax	.92%
Documentary Tax	.48%
Estate Tax	.76%
Miscellaneous Tax Rev.	2.25%
TOTAL	8.80%

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1986-1987

EXPENSE



Others (C)

Judicial	1.00%
Legislative	1.00%
Transportation	.09%
Miscellaneous	.91%
TOTAL	3.00%

HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

Created in 1915 under the authority of Governor Richard I. Manning, the South Carolina Tax Commission's primary purpose was the assessment of property for taxation. In its first several years of operation, only four people - three commissioners and one secretary - were employed at the Tax Commission.

As a result of the depression following World War I and the boll weevil's damaging effects on cotton production, the South Carolina General Assembly was faced with the task of finding ways to increase revenue so as to relieve the farmer's tax burden.

It was 1922 that the first indirect taxes were imposed and the income, inheritance and gasoline taxes came into existence. The Indirect Tax Program was not in place fully until 1940, when the taxing of property was removed from the state confines and turned over to local governments for collection.

Many of the taxes created under the Indirect Tax Program, such as candy, cosmetics, sporting goods and glassware taxes, have been repealed. But others, such as the alcohol, beer, wine and soft drink taxes, still make up a good portion of the state's revenue.

In 1924, the Tax Commission collected $6.6 million from the various taxes and spent $205,000 on operating costs.

During its 71-year history, the Tax Commission has been overseen by 24 different commissioners, appointed to their terms by the various governors in office. Eleven chairmen have served. Commissioners are appointed to six-year terms and may be continuously reappointed. The chairman of today's Tax Commission is S. Hunter Howard Jr.

The first home of the Tax Commission was the seventh floor of the Palmetto Building on Columbia's Main Street. In 1927, the new State Building was completed and housed the Tax Commission on the third floor. All state agencies were located in the State Building, renamed the John C. Calhoun Building in 1954. Here the Tax Commission remained and eventually took over all six floors, until its move in October 1986 to the Columbia Mills Building.

But no longer is the Tax Commission confined to the state capitol of Columbia. Today, there are eight offices scattered across the state and "foreign" offices located in Atlanta, New York, Dallas, Los Angeles, Chicago, Cleveland and San Francisco.

From its beginning in 1915 with four employees, the Tax Commission has grown to become an employer of more than 700 people.

Today, the Tax Commission administers 32 taxes and collects nearly $3 billion annually.

SOUTH CAROLINA TAX COMMISSION
DESCRIPTION OF PROGRAMS

I. ADMINISTRATIVE AND PROGRAM SUPPORT

A. ADMINISTRATIVE

The Tax Commission operates under the general supervision and control of a three-member commission appointed by the governor, with advice and consent of the Senate, for six-year terms, staggered at two-year intervals. The governor designates one member as chairman.

The executive director is appointed by the commission and is responsible for the day-by-day operations of the commission's employees, with assistance by the six division directors.

In addition to providing executive direction and agency policy, an integral part of the Administrative Division is the basic support functions rendered the agency for personnel and payroll, budgeting, internal audit, legal, EEO and training, special investigations, public information and research.

The three-member commission, under the Administrative Procedures Act, functions as a quasi-judicial body, hearing formal and informal tax appeals, rendering decisions by interpreting the tax statutes of the state.

B. INFORMATION RESOURCES MANAGEMENT

This program performs the major data processing functions of the agency by maintaining all transactions affecting the collections of income tax, license and sales tax.

It maintains master files, delinquent control notifications, computer audits all sales and individual income tax returns, prepares statistical and accounting reports, balances all refunds issued as a result of overpayment of tax liability, and performs the necessary function for key entry data, computer operations and programming.

This division ensures computer capacity by continuous system updates, maintains security of data processing records and continually updates knowledge and skills of programmers and computer operations.

This program provides the photocopy center, microfilm and records management and forms design. It also manages the printshop to support the agency's printing requirements.

C. SERVICE

This program provides many specialized services designed for specific objectives and assists the other operating programs to accomplish their objective, such as: purchasing functions, equipment maintenance, centralized supply room, inventory (control of all furniture and equipment) and mail and courier service. This program provides a complete mail room facility.

In addition, this section provides the necessary pre-audit function of income tax returns for data entry; provides the depositing function and is responsible for processing and depositing all revenues collected by the agency daily; and staffs and maintains the receptionist area of the agency.

II. AUDIT AND COLLECTIONS

A. OFFICE SERVICES

This program is responsible for the administration of the South Carolina Code of Laws and regulations as they relate to: income tax on banks, savings and loan associations, insurance companies, corporations, fiduciaries and individuals; license fees on utilities; disposition of unclaimed property; tax-exempt corporations and partnerships; and the estate and gift tax statutes of the state.

This program is responsible for the administration of the South Carolina Code of Laws and regulations by licensing and registering firms, individuals and contractors; furnishing tax report forms; processing tax documents; maintaining taxpayer files and records of entry; and processing claims for refunds and applications for machinery exemption as they relate to the sales and use tax statutes of the state.

This program generates notices to taxpayers who fail to file; proofs tax reports; assesses delinquent taxpayers; issues credit memoranda; generates audit leads; secures bonds from local and foreign contractors and tracks their contractual activities in South Carolina; and receives all monthly or quarterly returns and machine audits for accuracy.

This program is also responsible for administering the South Carolina Code of Laws and regulations for the business license, alcoholic liquor, beer and wine, admissions and motor fuel (other than gasoline) tax laws.

The audit and collections program collects admissions tax, coin-operated device tax, documentary tax, electric power tax, Highway Department registration fees, Public Service Commission registration fees, highway use tax, public recreation license tax, soft drink tax, forest products tax and radioactive waste disposal tax.

In addition, this program issues and distributes licenses, carrier permits and decals as required by law.

B. PROPERTY DIVISION

This program is responsible for the administration and enforcement of the property tax statutes by collecting the state's portion of South Carolina property tax.

This program ensures that all property required to be appraised is accurately assessed and certified for collection; assists and directs programs of reassessment and equalization of all real property of counties; determines the valuation and assessment of the real and personal property of all manufacturers, public utilities and pipeline companies and all business personal property of merchants and associate businesses in the state.

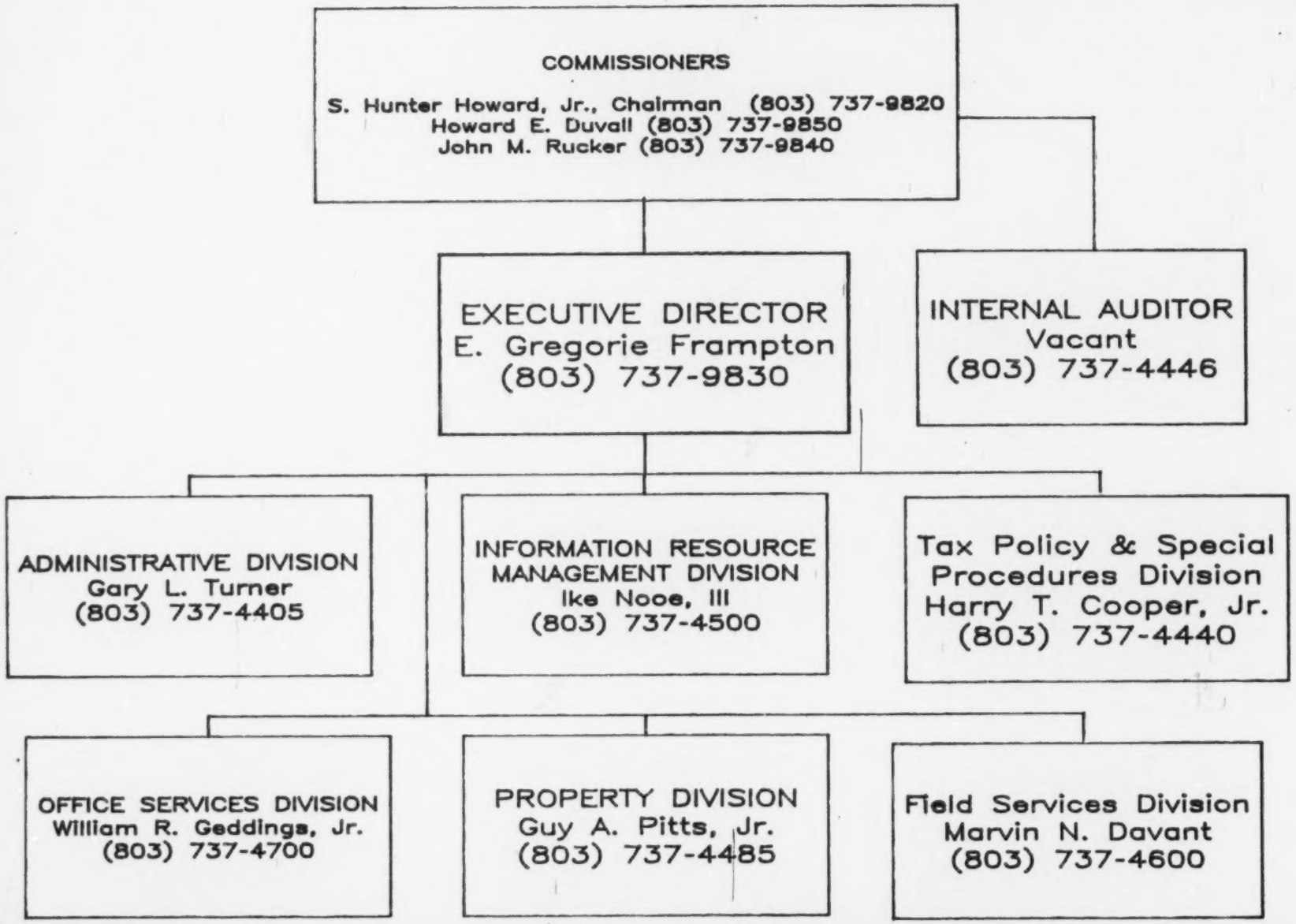
The Property Division administers the equalization of property tax assessments among the state's 46 counties and provides technical assistance to county appraisers and assessors; provides comprehensive technical appraisal and mapping assistance to all county governments; and improves the level of appraisal quality in the state through better control of assessment procedures.

C. FIELD SERVICES DIVISION

This program is responsible for all field audits and delinquency collections both domestic and foreign for all taxes and maintains statewide coverage through district office assignments.

The Field Services Division performs audits of individual and corporate tax records to determine if a tax liability or overpayment exists; assists taxpayer in complying with the tax statutes of the state; and audits records of individuals and corporations operating in the state, with out-of-state and in-state headquarters, to determine tax liabilities.

SOUTH CAROLINA TAX COMMISSION



GENERAL INFORMATION

The South Carolina Tax Commission mailed 3,964,805 pieces of mail during the fiscal year 1987, as compared with 4,205,051 pieces of mail during the fiscal year 1986; a decrease of 5.7%.

During the fiscal year 1987, 2,933,550 pieces of mail were received by the Tax Commission, as compared with 5,841,000 for the fiscal year 1986; a decrease of 49.7%.

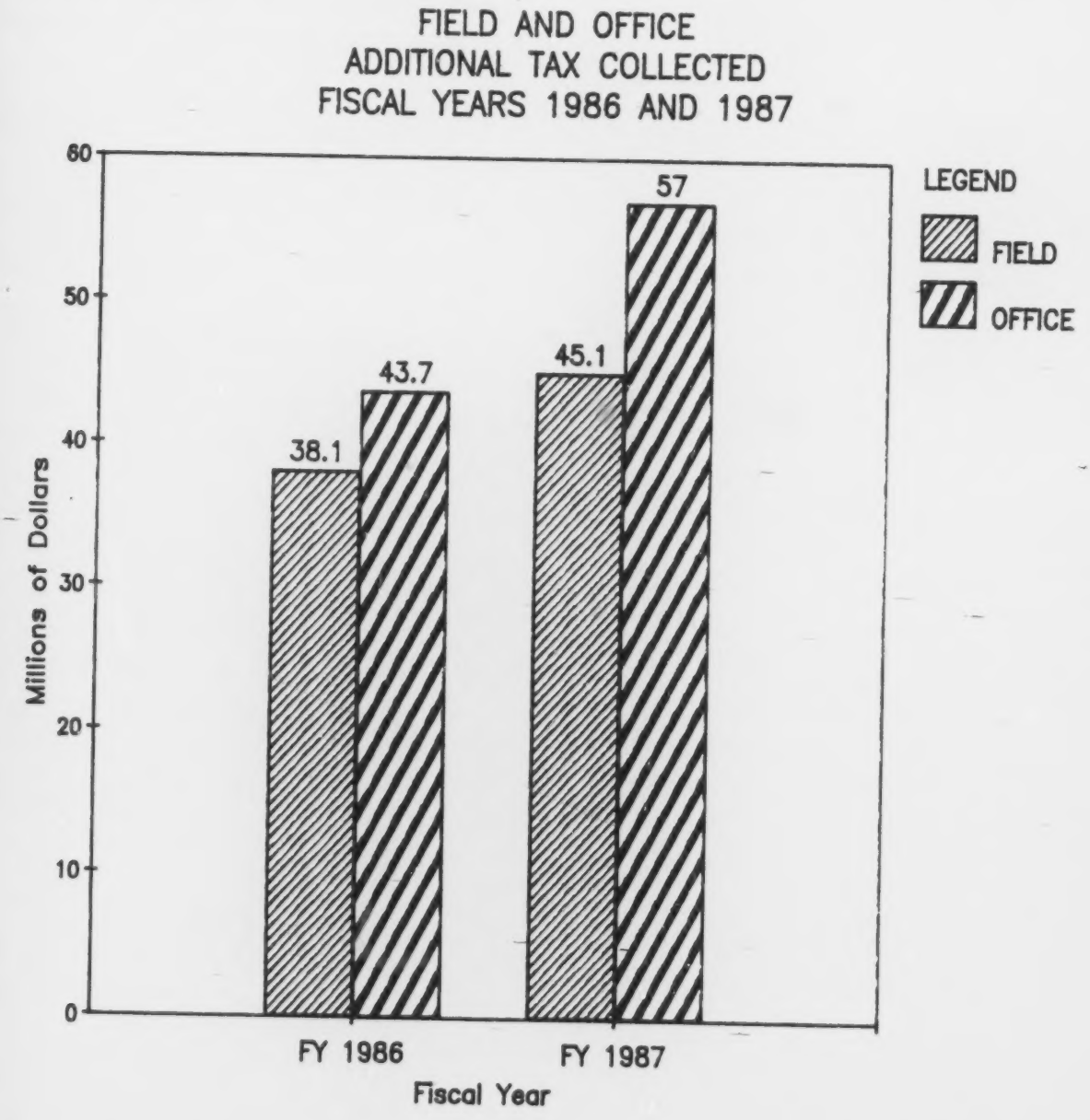
During the fiscal year 1987, 1,138,065 refunds on declarations and withholding were made as compared with 1,055,938 for the fiscal year 1986; an increase of 7.7%.

During the fiscal year 1987, the Tax Commission held ** hearings on Income Tax, Sales and Use Tax, Property Tax, License Tax and Estate Tax matters.

ENFORCEMENT COLLECTIONS

For the fiscal year ending June 30, 1987, the total additional tax collected in the field amounted to $45,051,858.06. The total additional tax collections for the 1986 fiscal year amounted to $38,102,382.18.

Additional tax collected in the office for the 1987 fiscal year totaled $56,974,132.81 and for the fiscal year ending June 30, 1986, collections amounted to $43,652,054.38.



TOTAL ADDITIONAL TAX COLLECTED BY TYPE TAX

FIELD

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	230	$ 479,231.45
	Income	16416	17,417,481.69
	License	246	1,316,637.80
	Sales	1107	15,967,751.95
	Miscellaneous	11	1,400.00
	Total	3,271	$35,182,502.89
II.	Delinquent Collections		
	Estate and Gift	8	$ 6,229.83
	Income	9,617	2,271,474.12
	License	896	485,085.15
	Sales	27,301	6,251,743.94
	Miscellaneous	6	1,527.84
	Total	37,955	$9,016,060.88
IV.	Other Collections		
	Estate and Gift	1	$ 840.82
	Income	643	338,410.75
	License	1,041	124,897.82
	Sales	762	389,100.82
	Miscellaneous	0	44.08
	Total	2,447	$853,294.29
FIELD SUBTOTAL		**43,673**	**$45,051,858.06**

OFFICE

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	299	$ 647,194.78
	Income	66,463	15,451,016.30
	License	4,637	888,329.09
	Sales	29,530	13,740,528.21
	Total	100,929	$30,727,068.38
II.	Delinquent Collections		
	Estate and Gift	28	$ 178,763.41
	Income	1,270	338,784.66
	License	6	230.00
	Sales	N/A	18,762,177.69
	Total	1,304	$19,279,955.76
III.	Other Collections		
	Estate & Gift - RAR's	70	$ 597,562.42
	Estate & Gift - Refunds Reduced	14	44,365.46
	Income - RAR's	3,070	2,400,424.25
	Income - Refunds Reduced	43,362	3,924,756.54
	Total	46,516	$6,967,108.67
OFFICE SUBTOTAL		148,749	$56,974,132.81
GRAND TOTAL FIELD & OFFICE		192,422	$102,025,990.87

TABLE NO. 1 - SOUTH CAROLINA TAX COMMISSION
COMPARATIVE REVENUE STATEMENT (NET)

	Fiscal Year Ending June 30, 1987	Fiscal Year Ending June 30, 1986
GENERAL FUND REVENUE COLLECTIONS		
Admissions Tax	$ 3,500,000.00	$ 3,500,000.00
Aircraft Tax	902,419.57	538,695.57
Alcoholic Liquors Tax	42,202,965.76	43,132,426.96
Bank Tax	5,529,051.83	4,170,791.97
Beer and Wine Tax	64,410,977.76	60,356,595.22
Bingo Tax	3,102,446.86	2,794,590.85
Business License Tax	30,052,543.47	29,993,035.18
Casual Excise Tax	16,302,742.23	8,971,584.94
Coin Operated Devices Tax	9,270,112.68	8,114,918.12
Commercial Nuclear Waste Tax	6,725,796.90	4,656,087.32
Corporation License Tax	4,156,881.00	24,193,434.28
Documentary Tax	30,052,543.47	16,084,771.13
Domestic Insurance Tax	16,763,583.15	1,764,368.38
Electric Power Tax	13,240,818.80	12,653,328.56
Estate Tax	25,062,167.47	20,148,425.28
Gasoline Tax - Counties	16,842,685.19	16,302,713.85
Gift Tax	2,124,384.49	2,316,371.41
Income Tax - Corporation	184,889,996.62	185,014,155.28
Income Tax - Individual	1,008,937,740.89	907,284,694.43
Private Car Lines Tax	1,099,292.87	1,099,390.62
Public Recreation Tax	(0.50)	1,060.00
Registration Fees - Public Service Commission	1,569,601.20	1,528,680.05
Retailers License Tax	882,256.03	923,052.52
Sales and Use Tax	938,312,571.17	885,591,396.05
Savings and Loan Associations Tax	54,521.57	(834,855.73)
Soft and Bottled Drinks Tax	18,868,264.59	18,029,160.36
Unclaimed Property Fund	2,511,839.73	1,564,994.14
TOTAL GENERAL FUND REVENUE	$2,431,381,893.24	$2,259,893,866.74
Accommodations Tax	$ 12,609,913.56	$ 12,282,305.68
Admissions Tax - Wildlife Resources	5,005.49	8,419.22
Admissions Tax - Parks, Recreation & Tourism	3,221,971.04	2,935,228.75
Education Improvement Fund	235,692,591.06	221,738,933.96
Forest Renewal Tax	291,498.27	549,860.28
Gasoline Tax - Highway Department	201,408,271.54	194,997,936.72
Gasoline Tax - Wildlife Resources	1,001,530.50	978,162.83
Highway Use Tax - Highway Department	3,850,014.27	3,717,737.94
Registration Fees - Highway Department	890,175.44	918,739.10
Special Fuel - Highway Department	38,953,181.88	37,197,608.46
TOTAL ALLOCATED FUNDS	$ 497,924,153.05	$ 475,324,932.94
TOTAL TAX COMMISSION COLLECTIONS	$2,929,306,046.29	$2,735,218,799.68

TABLE NO. 2 - PERCENT CHANGE FOR MAJOR TAX COLLECTIONS
FISCAL YEARS 1986-87 AND 1985-86

	FY 1986-87	FY 1985-86
Individual Income.....	$1,008,937,740	$907,284,694
Sales and Use.....	$1,174,005,162	$1,107,330,329
Gasoline and Motor Fuels.....	$262,055,684	$253,194,160
Corporate Income.....	$184,889,996	$185,014,155

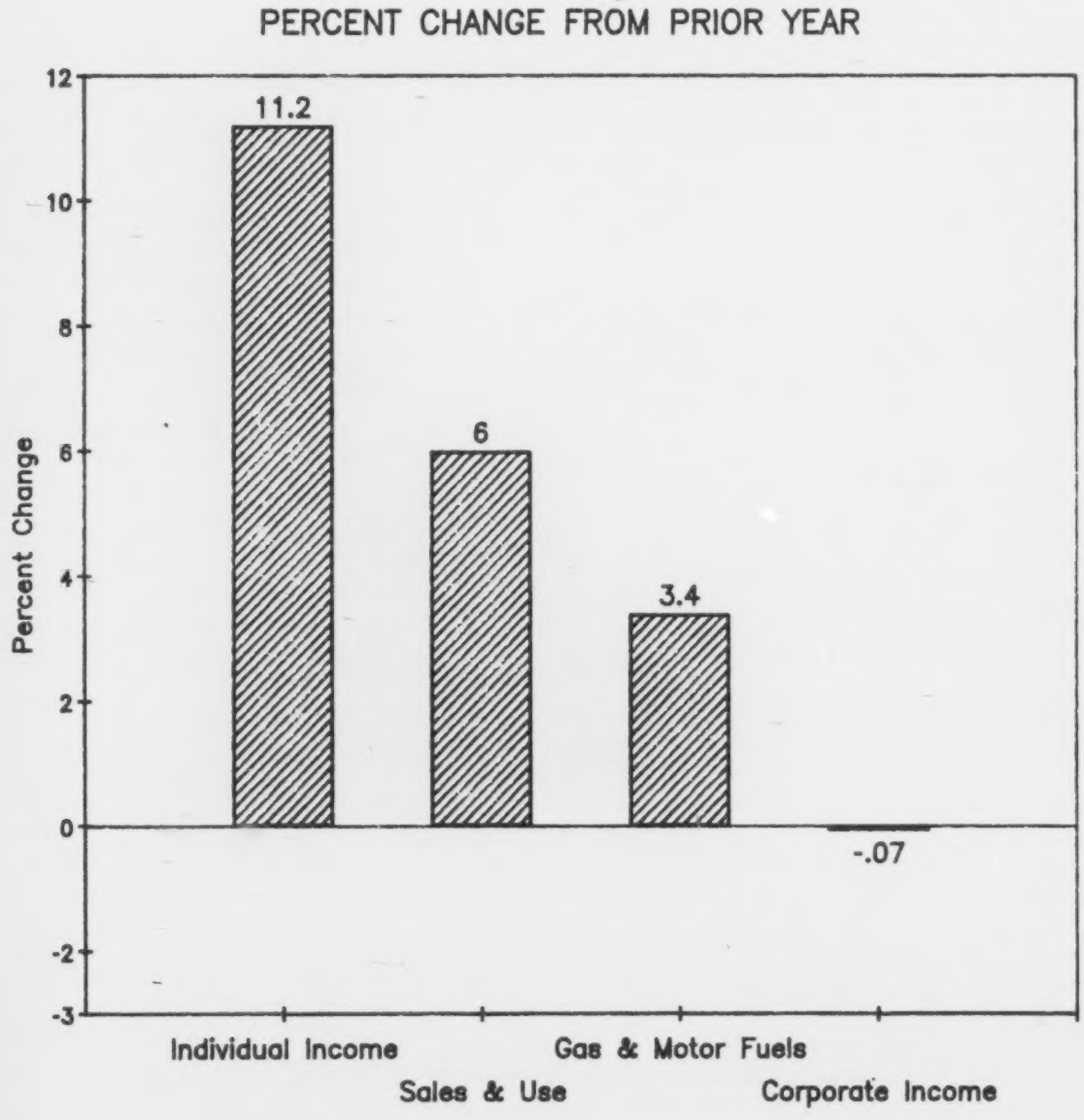


TABLE NO. 3 - TOTAL GENERAL FUND REVENUE COLLECTIONS

	FY 1982-83	FY 1983-84	FY 1984-85	FY 1985-86	FY 1986-87
Corporate Income	$ 124,132,398	$ 154,483,469	$ 192,150,950	$ 185,014,155	$ 184,889,996
Individual Income	718,862,771	795,480,492	850,813,835	907,284,694	1,008,937,740
Sales and Use	684,390,837	790,133,373	820,533,592	885,591,396	938,312,571
Other Revenue	250,548,055	263,686,979	286,117,934	282,003,622	299,041,586
TOTALS	$1,777,934,061	$2,003,784,313	$2,149,616,311	$2,259,893,867	$2,431,381,893

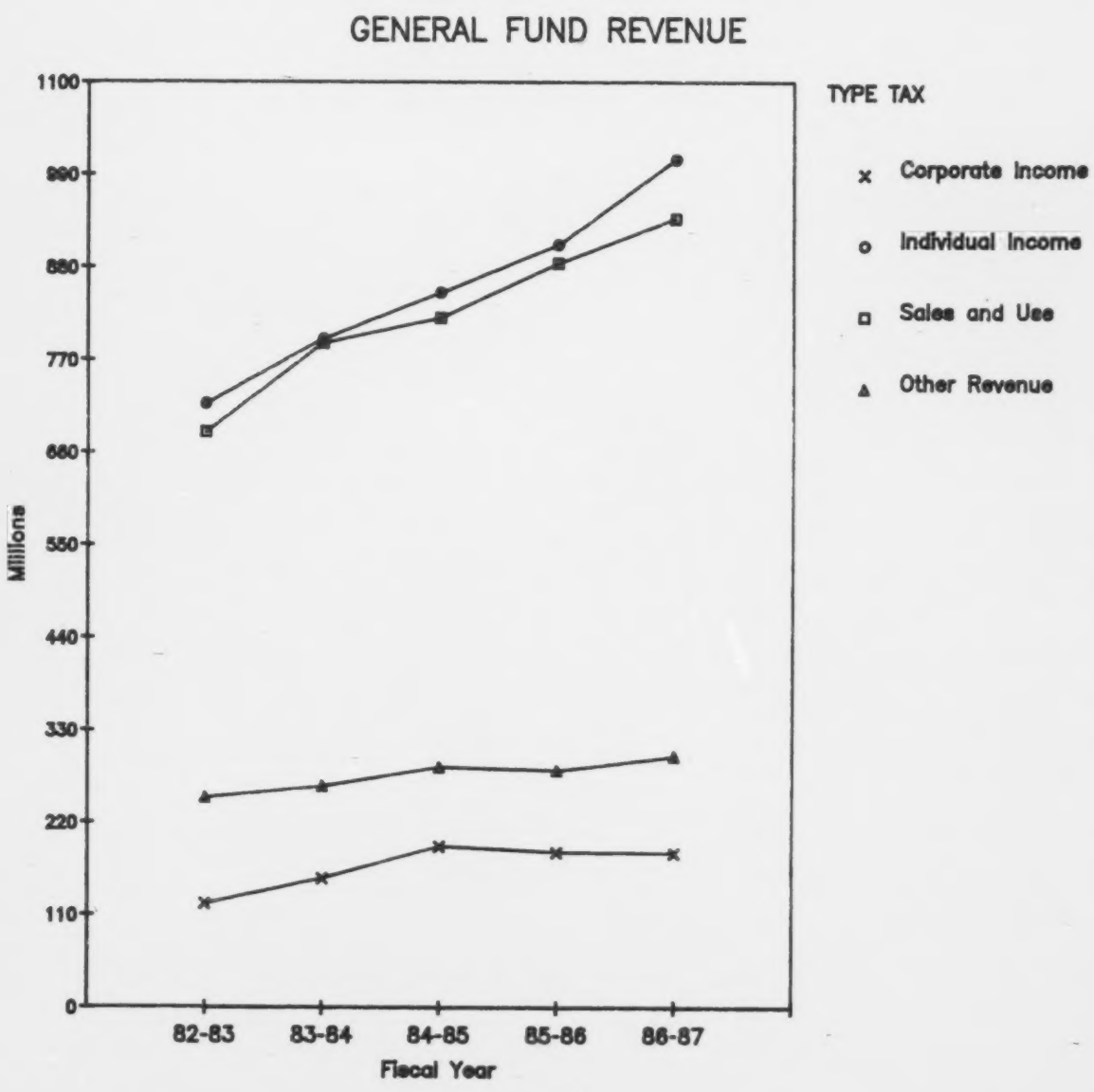


TABLE NO. 4 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION
FROM JULY 1, 1986 THROUGH JUNE 30, 1987

	Adjusted Appropriation July 1, 1986 Through June 30, 1987	Expenditures July 1, 1986 Through June 30, 1987	Unexpended Balance
Contractual Services	$2,278,835.00	$2,278,332.00	$503.00
Employer Contributions	$3,140,599.00	$3,100,441.00	$40,158.00
Equipment	$1,914,659.00	$1,907,692.00	$6,967.00
Fixed Charges	$1,959,210.00	$1,958,232.00	$978.00
Miscellaneous	$2,682.00	$1,717.00	$965.00
Personal Service	$16,815,300.00	$16,779,296.00	$36,004.00
Purchase of Evidence	$1,886.00	$1,458.00	$428.00
Revenue Tax Stamps	$270,000.00	$267,746.00	$2,254.00
Supplies	$1,855,468.00	$1,854,507.00	$961.00
Travel	$944,826.00	$944,264.00	$562.00
TOTAL	$29,183,465.00	$29,093,685.00	$89,780.00

For the fiscal year ending June 30, 1987, the collection cost of the Tax Commission amounted to $.99 per $100.

DESCRIPTION OF TAXES AND STATISTICAL TABLES

I. ACCOMMODATIONS TAX

A 2% accommodations tax is levied against the gross proceeds derived from the rental of transient accommodations effective in 1984. The net amount collected for the fiscal year 1987 amounted to $12,609,913.56. For the fiscal year 1986, this tax produced revenue totaling $12,282,305.68.

The proceeds of the tax, less the Tax Commission's cost of administration, is remitted quarterly to the municipality or county in which it was collected. The purpose of this tax is to promote tourism and enlarge its economic benefits through advertising, promotion and providing those facilities and services which enhance the ability of the county or municipality to attract and provide tourism.

II. ADMISSIONS TAX

The admissions tax was adopted in 1923. The current rate of tax on all taxable admissions is 4%.

In the fiscal year 1987, this tax produced $3,500,000.00 for the general fund; $5,005.49 for the Wildlife Resources Commission; and $3,221,971.04 for the Department of Parks, Recreation and Tourism. For the fiscal year 1986, collections amounted to $3,500,000.00 for the general fund; $8,419.22 for the Wildlife and Marine Resources Department; and $2,935,228.75 for the Department of Parks, Recreation and Tourism.

III. ALCOHOLIC LIQUORS TAX

The alcoholic liquors tax was adopted in 1935. The tax is imposed upon every manufacturer, wholesaler and retail dealer doing business within South Carolina. Applicable tax rates are based on the following schedule:

The tax rate for alcoholic liquors is 17 cents for each eight ounces or fractional quantity thereof.

The tax rate on containers of two ounces or less is 25 cents per container.

Wholesalers are subject to a tax of $1.81 per standard case.

Retailers are subject to a case tax of $2.99, which is collected by wholesalers.

Every licensed wholesaler shall pay an additional tax of 56 cents on each standard case of alcoholic liquors sold.

In addition to the above taxes, a surtax of 9% is imposed.

Proportional rates are provided for metric size containers.

The net collections for the fiscal year 1987 totaled $42,202,965.76. For the fiscal year 1986, the net collections amounted to $43,132,426.96.

Alcoholic liquors tax is allocated as follows: 60% to the state general fund; 20% among the counties on a population basis according to the latest federal census; and 20% among the incorporated municipalities on a population basis according to the latest federal census.

The alcoholic liquors tax from the sale of containers of two ounces or less is allocated as follows: 25% of the 25 cents per container tax among the counties on a population basis according to the latest federal census, to be used for educational purposes relating to the use of alcoholic liquors and for the rehabilitation of alcoholics and drug addicts.

IV. BANK TAX

The bank tax was enacted in 1938. A tax is imposed upon every bank engaged in business in this state which is levied at the current rate of 4.5% of the entire net income.

In the fiscal year 1987, there were 80 returns filed with a collection of $5,529,051.83. For the fiscal year 1986, there were 77 returns filed with a collection of $4,170,791.97.

Bank tax is distributed as follows: 10% to the general fund of the state; 60% to the county in which the bank is located; and 30% to the municipality in which the bank is located. The revenue received from banks located outside of incorporated cities or towns is distributed as follows: 40% to the general fund of the state and 60% to the counties.

V. BEER AND WINE TAX

The beer and wine tax was adopted in 1933, shortly after the repeal of the 18th Amendment (the amendment repealing prohibition). The tax is imposed upon wholesale distributors doing business within South Carolina. The tax rate on beer is $.006 per ounce. The tax rate on wine varies depending on the alcoholic content and the size of the container.

The net collections for the fiscal year 1987 totaled $64,410,977.76. For the fiscal year 1986, the net collections totaled $60,356,595.22.

Beer tax is allocated as follows: One-sixth plus 75% of the

remaining five-sixths to the state; 7% of the remaining five-sixths among the counties on a population basis according to the latest federal census; and 18% of the remaining five-sixths among the incorporated municipalities on a population basis according to the latest federal census.

Wine tax is allocated as follows: 75% to the state; 7% among the counties on a population basis according to the latest federal census; and 18% among the incorporated municipalities on a population basis according to the latest federal census.

TABLE NO. 5 - BEER AND WINE TAX COLLECTIONS
JULY 1, 1986 - JUNE 30, 1987

	Beer	Wine
Excise Tax (Wholesalers Report).....	$57,686,535.65	$5,553,361.37
Certificate of Registration.....	7,100.00	24,860.29
Penalties and Interest.....	4,804.57	1,975.72
Special Reports.....	0.00	1,132,340.16
Totals.....	$57,698,440.22	$6,712,537.54

VI. BINGO TAX

The bingo tax was adopted in 1982. The revenues generated by this tax are from license fees and admissions taxes collected according to the type of game conducted and prizes awarded.

Class A License - $1,000 license fee plus $3 per bingo player per session.

Class B License - $500 license fee plus $1 per bingo player per session.

Class C License - No license fee or tax.

Class D License - $100 or $200 license fee depending on length of event plus 4% of gross proceeds derived from admissions charges.

Class E License - $500 license fee plus 4% of gross proceeds derived from admissions charges.

For the fiscal year 1987, revenue totaling $3,102,446.86 was collected. For the fiscal year 1986, collections amounted to $2,794,590.85.

VII. **BUSINESS LICENSE TAX**

The business license tax was adopted in 1923. This is an excise tax imposed upon cigarettes, other tobacco products and playing cards. The principal tax-producing commodity is cigarettes which produce 90% of this tax. The rate of tax on cigarettes is three and one-half mills (.0035) on each cigarette. Different rates apply on various other tobacco products. The rate of tax on playing cards is 8 cents on each 50 cents or fractional part thereof of the retail selling price.

In the fiscal year 1987, this tax produced net revenue of $30,302,742.23 and for the fiscal year 1986, it produced net revenue of $29,992,854.69.

TABLE NO. 6 - BUSINESS LICENSE TOTAL
NET COLLECTIONS FOR THE FISCAL YEAR 1986-1987

Cancellations	$ 19,138.72
Tobacco Products	2,061,851.15
Meter - Cash	4,335,209.44
Stamps - Cash	23,885,542.92
Totals	$30,302,742.23

VIII. CASUAL EXCISE TAX

The casual excise tax at the rate of 5% is imposed on the casual sale of motor vehicles, motorcycles, boats, motors and airplanes and became effective in 1982.

The net revenue generated from this tax for the fiscal year 1987 totaled $9,270,112.68. For the fiscal year 1986, net collections totaled $8,971,584.94.

IX. **COIN-OPERATED DEVICES TAX**

The coin-operated devices tax was adopted in 1949. Every person who maintains for use or permits the use of any coin-operated device or machine and every person owning or operating any billiard or pocket billiard table for profit is subject to a tax ranging from $25 to $365, depending on the type and number of machines owned or operated. In addition, any person having 10 or more machines at any one location is required to obtain a $1,000 location license.

For the fiscal year 1987, this tax produced revenue totaling $6,725,796.90. For the fiscal year 1986, it produced revenue totaling $8,114,918.12.

TABLE NO. 7 - COIN OPERATED DEVICES TOTAL
NET COLLECTIONS FOR THE FISCAL YEAR 1986-1987

Licenses	$6,655,704.22
Penalties	70,092.68
Total	$6,725,796.90

X. COMMERCIAL NUCLEAR WASTE TAX

The commercial nuclear waste tax became effective in 1983 by Act No. 151, Section 23. A tax of $4 per cubic foot is imposed on each cubic foot of low level radioactive waste disposed of in this state.

For the fiscal year 1987, the tax produced revenue totaling $4,156,881.00. For the fiscal year 1986, it produced revenue totaling $4,656,087.32.

XI. CORPORATION LICENSE TAX

The corporation license tax began in 1922. The current rate of tax is one mill (.001) per dollar of a proportion of its total paid in capital and paid in surplus.

In the fiscal year 1987, the total amount collected was $30,052,543.47. For the fiscal year 1986, collections amounted to $24,193,434.28.

XII. DOCUMENTARY TAX

The documentary tax was enacted in 1923. The tax is imposed upon written obligations to pay money, stocks, bonds, notes, mortgages, assignment of wages or other compensation or conveyances based on the following schedule by tax year:

	FY 85	FY 86	FY 87	Thereafter
1. Bonds, debentures or certificates of indebtedness, also capital stock originally issued (per $100)	$ .07	$ .05	$ .02	$ .00
2. Negotiable and non-negotiable notes, written obligations to pay money, assignments of salaries, etc. (per $100)	$ .03	$ .02	$ .01	$ .00
3. Leases (per $100)	$ .03	$ .02	$ .01	$ .00
4. Conveyances (per $500)	$1.00	$1.00	$1.10	$1.10

For the fiscal year 1987, this tax produced $16,763,583.15, and for the fiscal year 1986, it produced $16,084,771.13.

TABLE NO. 8 - DOCUMENTARY STAMP TAX
TOTAL NET COLLECTIONS FOR THE
FISCAL YEAR 1986-1987

Cancellations	$ 35,253.16
Meters - Cash	9,927,728.12
Stamps - Cash	6,800,601.87
Total	$16,763,583.15

XIII. DOMESTIC INSURANCE TAX

Effective in 1986, domestic insurance companies were required to remit an insurance premium tax at the rate of .75% of the total life insurance premiums collected, and 1.25% on all other types of insurance premiums collected. Domestic insurance companies are no longer required to file returns with the South Carolina Tax Commission. Returns due September 1986 were filed with the South Carolina Department of Insurance.

XIV. ELECTRIC POWER TAX

The electric power tax became effective in 1931. The rate of tax is five-tenths of one mill upon each kilowatt hour of electric power manufactured, generated or imported for sale.

In the fiscal year 1987, this tax produced revenue totaling $13,240,818.80. For the fiscal year 1986, revenue amounting to $12,653,328.56 was collected.

XV. ESTATE TAX

The estate tax became effective in 1922. The tax is imposed on the transfer of taxable estates of every decedent resident in South Carolina, and computed according to the current rate schedule below:

If the taxable estate is:	The tax shall be:
Not over $40,000	6% of the taxable estate
Over $40,000 but not over $100,000	$2,400 plus 7% of the excess over $40,000
Over $100,000	$6,600 plus 8% of the excess over $100,000

The net amount collected for the fiscal year 1987 amounted to $25,062,167.47 after refunds of $450,320.24 and probate judges' commissions of $204,717.32 were deducted. For the fiscal year 1986, net collections were $20,148,425.28 after refunds of $431,314.07 and probate judges' commissions of $201,958.68 were deducted.

TABLE NO. 9 - RECAPITULATION OF PROBATE JUDGES COMMISSION PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1986-1987

Abbeville	$ 710.94
Aiken	7,544.76
Allendale	826.90
Anderson	5,020.77
Bamberg	813.45
Barnwell	1,022.73
Beaufort	11,565.94
Berkeley	1,608.24
Calhoun	3,186.72
Charleston	15,558.29
Cherokee	1,208.74
Chester	2,238.60
Chesterfield	2,706.41
Clarendon	452.41
Colleton	1,759.62
Darlington	4,691.01
Dillon	2,385.65
Dorchester	4,128.35
Edgefield	1,184.79
Fairfield	2,800.98
Florence	7,648.21
Georgetown	3,867.41
Greenville	13,060.76
Greenwood	7,475.92
Hampton	1,145.64
Horry	11,503.22
Jasper	578.48
Kershaw	3,036.66
Lancaster	4,522.66
Laurens	4,205.22
Lee	273.32
Lexington	6,834.63
McCormick	279.07
Marion	3,764.33
Marlboro	1,705.26
Newberry	6,215.81
Oconee	2,909.32
Orangeburg	4,787.17
Pickens	5,123.17
Richland	15,656.35
Saluda	2,025.08
Spartanburg	11,176.63
Sumter	4,268.31
Union	1,621.69
Williamsburg	1,168.30
York	8,449.40
Total	$204,717.32

XVI. **FOREST RENEWAL TAX**

The Forest Renewal Act became effective in 1981. The tax is imposed on the type and manner of products sold, with various applicable rates.

For the fiscal year 1987, this tax produced revenue totaling $291,498.27, and produced revenue totaling $549,860.28 for the fiscal year 1986.

XVII. **GIFT TAX**

The gift tax became effective in 1970. The rate of tax is identical to that of estate tax.

The net amount collected for the fiscal year 1987 amounted to $2,124,384.49 after refunds of $48,666.00 were deducted. For the fiscal year 1986, net collections were $2,316,371.41 after refunds of $104,359.45 were deducted.

XVIII. INCOME TAX

In the year 1927, our present Income Tax Act was enacted. The tax owed is computed at rates ranging from 2% to 7%, based on federal taxable income plus or minus required South Carolina adjustments. The corporate income tax rate is 6% of the entire net income for domestic and foreign corporations, but foreign corporations are taxed only on the income earned or derived from within this state.

For the fiscal year 1987, individual and corporate income tax produced net revenue of $1,193,827,737.51. For the fiscal year 1986, net revenue totalled $1,092,298,849.71.

Seven and one-quarter percent (7 1/4%) of the net income tax is allocated to the counties of the state based on a population basis according to the latest federal census. One-quarter percent (1/4%) of the net income tax is allocated to the municipalities of the state based on the population of all municipalities in this state.

TABLE NO. 10 - ANALYSIS OF INCOME TAX CREDITS FOR THE 1986 TAX YEAR

Type of Credit	Number	Amount
Non-Resident Tax Credit for Taxes Paid to Another State	41,324	$21,417,060
Carryover of Unused Qualified Credits From Prior Year	565	273,030
Renewable Energy Credit	518	218,716
Water Resource Credit	92	113,581
Drip/Trickle Irrigation Systems Credit	49	32,767
Scenic River Tax Credit	2	2,459
Minority Contractor Business Credit	11	6,887
Nursing Home	286	73,815
TOTAL CREDITS	42,847	$22,138,315

TABLE NO. 11 - ANALYSIS OF 1986 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	780	1.126%	$2,255,657.96	1.220%
1010	Mining	40	0.058%	$232,961.40	0.126%
1500	Construction	7,381	10.649%	$11,276,440.89	6.099%
2010	Manuf. Food, Dairy & Kindred Prod	241	0.347%	$6,312,144.48	3.414%
2086	Beverage Industries	42	0.060%	$3,997,321.73	2.162%
2220	Textiles	101	0.145%	$8,532,673.34	4.615%
2300	Apparel & Fabricated Tex. Prod	343	0.495%	$6,140,196.79	3.321%
2400	Logging, Lumber & Wood Prod	445	0.642%	$2,318,520.56	1.254%
2500	Furniture and Fixtures	120	0.173%	$1,638,125.37	0.886%
2600	Paper and Allied Products	52	0.075%	$610,136.99	0.330%
2700	Printing, Publishing & Allied Ind	471	0.680%	$3,838,316.33	2.076%
2800	Agricultural & Industrial Chem	334	0.482%	$3,318,775.44	1.795%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod	166	0.239%	$2,825,119.15	1.528%
3300	Primary & Fabricated Metal Ind	409	0.590%	$3,692,253.23	1.997%
3500	Machinery-Manufacturing	246	0.355%	$2,272,298.06	1.229%
3998	Other Manufacturing	712	1.027%	$5,376,601.10	2.908%
4000	Trans. Communica. Elect & Water	1,318	1.902%	$6,561,745.98	3.549%
5000	Wholesalers	1,169	1.686%	$8,608,478.24	4.656%
5211	Building Materials-Retail	490	0.707%	$4,013,961.83	2.171%
5215	Hardware, Paint, & Farm Equip	724	1.045%	$1,255,403.08	0.679%
5221	Department Stores	333	0.480%	$5,554,095.50	3.004%
5222	Special Variety Stores	331	0.478%	$1,993,114.16	1.078%
5228	Other Gen. Merch & Mail Order	668	0.964%	$2,379,534.26	1.287%
5230	Groceries and Related Products	844	1.218%	$3,444,500.64	1.863%
5240	Motor Vehicle Dealers	1,150	1.659%	$3,793,942.73	2.052%
5241	Boats & Airplanes	297	0.428%	$467,771.69	0.253%
5243	Gasoline Service Stations	277	0.399%	$1,113,037.78	0.602%
5248	Automobile Parts, Tire, Etc	1,053	1.519%	$2,414,663.36	1.306%
5250	Apparel & Acessories	982	1.417%	$2,571,819.85	1.391%
5260	Furn., Appliances, Supplies -- Retail	968	1.397%	$2,017,149.86	1.091%
5270	Eating & Drinking Estab	2,227	3.213%	$3,411,220.44	1.845%
5291	Drug Stores	417	0.601%	$1,042,779.58	0.564%
5292	Liquor Stores	298	0.430%	$258,846.00	0.140%
5293	Jewelry Stores	274	0.395%	$841,249.48	0.455%
5298	Sporting Goods Stores	277	0.399%	$412,304.69	0.223%
5310	Coin Machines	87	0.125%	$194,134.50	0.105%
5330	Trailer and Mobile Homes	589	0.850%	$826,458.28	0.447%
5370	Fuel and Ice Dealers	545	0.786%	$1,839,655.47	0.995%
5380	Feed, Seed, & Fertilizer	120	0.173%	$251,450.40	0.136%
5399	Miscel. Retailers	1,484	2.141%	$3,488,874.24	1.887%
6000	Fin. Cos., Ins. Agents & Rel. Est	10,307	14.871%	$18,559,257.86	10.038%
7000	Hotels, Motels, Etc	537	0.775%	$741,408.89	0.401%
7210	Laundries	370	0.534%	$386,420.09	0.209%
7800	Recreation	982	1.417%	$563,914.49	0.305%
7900	Rental of Tangable Pers Prop	576	0.831%	$1,083,455.38	0.586%
8000	Professional	3,368	4.859%	$3,849,409.73	2.082%
8098	Other Services	24,368	35.157%	$36,316,093.14	19.642%
	TOTALS	69,311	99.999%	$184,889,996.62	100.002%

TABLE NO. 12 - ANALYSIS OF 1985 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	567	1.154%	$1,531,917.21	0.828%
1010	Mining	35	0.071%	$218,316.70	0.118%
1500	Construction	5,120	10.423%	$9,117,497.57	4.928%
2010	Manuf. Food, Dairy & Kindred Prod.	188	0.383%	$4,310,829.82	2.330%
2086	Beverage Industries	36	0.073%	$3,113,788.23	1.683%
2220	Textiles	97	0.197%	$6,999,085.49	3.783%
2300	Apparel & Fabricated Tex. Prod.	264	0.537%	$2,569,846.62	1.389%
2400	Logging, Lumber & Wood Prod.	295	0.601%	$2,255,322.55	1.219%
2500	Furniture and Fixtures	83	0.169%	$845,514.69	0.457%
2600	Paper and Allied Products	40	0.081%	$3,115,638.37	1.684%
2700	Printing, Publishing & Allied Ind.	344	0.700%	$6,183,173.07	3.342%
2800	Agricultural & Industrial Chem.	271	0.552%	$5,330,257.81	2.881%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod.	130	0.265%	$2,721,558.22	1.471%
3300	Primary & Fabricated Metal Ind.	295	0.601%	$2,488,440.39	1.345%
3500	Machinery-Manufacturing	190	0.387%	$2,236,821.14	1.209%
3998	Other Manufacturing	610	1.242%	$6,619,806.48	3.578%
4000	Trans. Communica. Elect & Water	1,020	2.077%	$16,096,231.51	8.700%
5000	Wholesalers	937	1.908%	$8,240,530.48	4.454%
5211	Building Materials-Retail	351	0.715%	$2,386,682.60	1.290%
5215	Hardware, Paint, & Farm Equip.	513	1.044%	$889,918.09	0.481%
5221	Department Stores	262	0.533%	$3,226,646.87	1.744%
5222	Special Variety Stores	245	0.499%	$1,382,055.74	0.747%
5228	Other Gen. Merch & Mail Order	478	0.973%	$1,774,285.75	0.959%
5230	Groceries and Related Products	595	1.211%	$3,868,645.99	2.091%
5240	Motor Vehicle Dealers	773	1.574%	$2,283,074.68	1.234%
5241	Boats & Airplanes	196	0.399%	$122,109.34	0.066%
5243	Gasoline Service Stations	190	0.387%	$386,679.58	0.209%
5248	Automobile Parts, Tire, Etc	723	1.472%	$1,892,694.81	1.023%
5250	Apparel & Acessories	657	1.338%	$1,550,418.62	0.838%
5260	Furn., Appliances, Supplies -- Retail	660	1.344%	$1,193,341.30	0.645%
5270	Eating & Drinking Estab.	1,547	3.149%	$2,429,235.86	1.313%
5291	Drug Stores	301	0.613%	$444,033.97	0.240%
5292	Liquor Stores	205	0.417%	$166,512.74	0.090%
5293	Jewelry Stores	176	0.358%	$390,379.87	0.211%
5298	Sporting Goods Stores	186	0.379%	$279,371.37	0.151%
5310	Coin Machines	65	0.132%	$222,016.99	0.120%
5330	Trailer and Mobile Homes	415	0.845%	$753,007.61	0.407%
5370	Fuel and Ice Dealers	398	0.810%	$1,426,459.14	0.771%
5380	Feed, Seed, & Fertilizer	91	0.185%	$136,910.47	0.074%
5399	Miscel. Retailers	962	1.958%	$2,525,443.22	1.365%
6000	Fin. Cos., Ins. Agents & Rel. Est.	7,379	15.022%	$20,194,295.05	10.915%
7000	Hotels, Motels, Etc	382	0.778%	$2,070,308.40	1.119%
7210	Laundries	243	0.495%	$349,676.75	0.189%
7800	Recreation	743	1.513%	$1,037,929.41	0.561%
7900	Rental of Tangable Pers Prop.	476	0.969%	$1,605,922.87	0.868%
8000	Professional	2,290	4.662%	$4,292,328.40	2.320%
8098	Other Services	17,096	34.805%	$41,739,193.43	22.560%
	TOTALS	49,120	100.000%	$185,014,155.28	100.000%

TABLE NO. 13 - ANALYSIS OF 1986 CORPORATION INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			45,283	65.333%	$0.00	0.000%
Under		$19.99	1,485	2.143%	$22,186.80	0.012%
$20.00	-	$49.99	1,256	1.812%	$73,956.00	0.040%
$50.00	-	$99.99	1,445	2.085%	$183,041.10	0.099%
$100.00	-	$199.99	2,016	2.908%	$512,145.29	0.277%
$200.00	-	$299.99	1,489	2.149%	$632,323.79	0.342%
$300.00	-	$399.99	1,225	1.767%	$728,466.59	0.394%
$400.00	-	$499.99	951	1.372%	$728,466.59	0.394%
$500.00	-	$599.99	925	1.334%	$867,134.08	0.469%
$600.00	-	$699.99	779	1.124%	$863,436.28	0.467%
$700.00	-	$799.99	694	1.002%	$889,320.88	0.481%
$800.00	-	$899.99	649	0.937%	$944,787.88	0.511%
$900.00	-	$999.99	573	0.827%	$931,845.58	0.504%
$1,000.00	-	$1,499.99	2,120	3.059%	$4,487,280.22	2.427%
$1,500.00	-	$1,999.99	1,496	2.159%	$4,450,302.22	2.407%
$2,000.00	-	$2,499.99	1,137	1.640%	$4,350,461.62	2.353%
$2,500.00	-	$2,999.99	847	1.222%	$3,960,343.73	2.142%
$3,000.00	-	$3,499.99	685	0.989%	$3,768,058.13	2.038%
$3,500.00	-	$3,999.99	525	0.757%	$3,348,357.84	1.811%
$4,000.00	-	$4,499.99	415	0.599%	$3,010,009.14	1.628%
$4,500.00	-	$4,999.99	333	0.480%	$2,691,998.35	1.456%
$5,000.00	-	$9,999.99	1,546	2.230%	$18,135,859.77	9.809%
$10,000.00	-	$14,999.99	458	0.661%	$9,605,035.32	5.195%
$15,000.00	-	$19,999.99	222	0.320%	$6,613,515.18	3.577%
$20,000.00	-	$29,999.99	218	0.314%	$9,026,329.63	4.882%
$30,000.00	-	$39,999.99	123	0.177%	$7,149,696.17	3.867%
$40,000.00	-	$49,999.99	89	0.129%	$6,755,880.48	3.654%
$50,000.00	-	UP	327	0.472%	$90,157,909.05	48.763%
TOTALS			69,311	100.001%	$184,889,996.62	99.999%

TABLE NO. 14 - ANALYSIS OF 1985 CORPORATION INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			30,880	62.866%	$0.00	0.000%
Under		$19.99	1,003	2.042%	$12,950.99	0.007%
$20.00	-	$49.99	885	1.802%	$44,403.40	0.024%
$50.00	-	$99.99	1,069	2.176%	$118,409.06	0.064%
$100.00	-	$199.99	1,444	2.940%	$310,823.78	0.168%
$200.00	-	$299.99	1,084	2.207%	$395,930.29	0.214%
$300.00	-	$399.99	933	1.899%	$481,036.80	0.260%
$400.00	-	$499.99	774	1.576%	$510,639.07	0.276%
$500.00	-	$599.99	675	1.374%	$547,641.90	0.296%
$600.00	-	$699.99	588	1.197%	$562,443.03	0.304%
$700.00	-	$799.99	552	1.124%	$610,546.71	0.330%
$800.00	-	$899.99	481	0.979%	$603,146.15	0.326%
$900.00	-	$999.99	413	0.841%	$579,094.31	0.313%
$1,000.00	-	$1,499.99	1,702	3.465%	$3,091,586.53	1.671%
$1,500.00	-	$1,999.99	1,126	2.292%	$2,901,021.95	1.568%
$2,000.00	-	$2,499.99	803	1.635%	$2,649,402.70	1.432%
$2,500.00	-	$2,999.99	642	1.307%	$2,592,048.32	1.401%
$3,000.00	-	$3,499.99	522	1.063%	$2,497,691.10	1.350%
$3,500.00	-	$3,999.99	388	0.790%	$2,146,164.20	1.160%
$4,000.00	-	$4,499.99	319	0.649%	$1,994,452.59	1.078%
$4,500.00	-	$4,999.99	271	0.552%	$1,892,694.81	1.023%
$5,000.00	-	$9,999.99	1,233	2.510%	$12,532,858.88	6.774%
$10,000.00	-	$14,999.99	377	0.768%	$6,838,123.18	3.696%
$15,000.00	-	$19,999.99	225	0.458%	$5,772,441.64	3.120%
$20,000.00	-	$29,999.99	196	0.399%	$7,082,341.86	3.828%
$30,000.00	-	$39,999.99	116	0.236%	$5,853,847.87	3.164%
$40,000.00	-	$49,999.99	61	0.124%	$4,007,406.60	2.166%
$50,000.00	-	UP	358	0.729%	$118,385,007.54	63.987%
TOTALS			49,120	100.000%	$185,014,155.28	100.000%

TABLE NO. 15 - ANALYSIS OF 1986 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			260,336	19.490%	$0.00	0.000%
Under		$10.00	32,176	2.410%	$201,787.55	0.020%
$10.00	-	$20.00	35,084	2.630%	$504,468.87	0.050%
$20.00	-	$30.00	32,570	2.440%	$908,043.97	0.090%
$30.00	-	$40.00	29,844	2.230%	$1,109,831.51	0.110%
$40.00	-	$50.00	21,475	1.610%	$1,008,937.74	0.100%
$50.00	-	$60.00	17,154	1.280%	$1,008,937.74	0.100%
$60.00	-	$80.00	37,049	2.770%	$2,724,131.90	0.270%
$80.00	-	$100.00	33,612	2.520%	$3,228,600.77	0.320%
$100.00	-	$180.00	96,498	7.220%	$14,427,809.69	1.430%
$180.00	-	$280.00	89,028	6.670%	$21,893,948.98	2.170%
$280.00	-	$400.00	79,623	5.960%	$28,956,513.16	2.870%
$400.00	-	$540.00	71,112	5.320%	$35,817,289.80	3.550%
$540.00	-	$680.00	61,394	4.600%	$40,256,615.86	3.990%
$680.00	-	$820.00	53,543	4.010%	$43,182,535.31	4.280%
$820.00	-	$1,000.00	60,743	4.550%	$59,426,432.94	5.890%
$1,000.00	-	$2,000.00	217,912	16.310%	$334,059,286.01	33.110%
$2,000.00	-	$3,000.00	69,691	5.220%	$179,590,917.88	17.800%
$3,000.00	-	$5,000.00	25,209	1.890%	$99,683,048.80	9.880%
OVER	-	$5,000.00	11,613	0.870%	$140,847,708.63	13.960%
TOTALS			1,335,666	100.000%	$1,008,937,740.89 *	99.990%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 16 - ANALYSIS OF 1985 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			251,202	19.338%	$0.00	0.000%
Under		$10.00	33,393	2.571%	$167,098.00	0.020%
$10.00	-	$20.00	35,232	2.712%	$507,827.00	0.061%
$20.00	-	$30.00	32,141	2.474%	$785,559.00	0.094%
$30.00	-	$40.00	30,515	2.349%	$1,051,887.00	0.126%
$40.00	-	$50.00	21,641	1.666%	$950,988.00	0.114%
$50.00	-	$60.00	18,600	1.432%	$1,011,936.00	0.122%
$60.00	-	$80.00	36,420	2.804%	$2,524,502.00	0.303%
$80.00	-	$100.00	35,187	2.709%	$3,151,576.00	0.379%
$100.00	-	$180.00	98,526	7.585%	$13,767,652.00	1.655%
$180.00	-	$280.00	89,839	6.916%	$20,539,679.00	2.469%
$280.00	-	$400.00	78,817	6.067%	$26,638,654.00	3.202%
$400.00	-	$540.00	69,491	5.349%	$32,384,398.00	3.893%
$540.00	-	$680.00	59,204	4.558%	$35,953,393.00	4.322%
$680.00	-	$820.00	52,771	4.062%	$39,428,296.00	4.739%
$820.00	-	$1,000.00	60,681	4.671%	$55,075,473.00	6.620%
$1,000.00	-	$2,000.00	206,720	15.913%	$293,127,314.00	35.234%
$2,000.00	-	$3,000.00	60,369	4.647%	$143,844,035.00	17.290%
$3,000.00	-	$5,000.00	19,931	1.534%	$73,059,841.00	8.782%
OVER	-	$5,000.00	8,359	0.643%	$87,970,210.00	10.574%
TOTALS			1,299,039	100.000%	$831,940,318.00	* 100.000%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interst and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 17 - 1987 STATE TAXABLE INCOME
(TAXABLE AND NONTAXABLE LONG FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Total Exemptions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross	33,690	$96,466	$0	$0
Under $1,000	16,255	$40,397	$0	$2
Under 2,000	18,485	$43,815	$122	$129
Under 3,000	22,564	$51,473	$18,850	$40,880
Under 4,000	21,815	$52,137	$50,377	$243,191
Under 5,000	19,926	$48,859	$89,590	$588,256
Under 6,000	18,891	$47,354	$103,914	$1,001,578
Under 7,000	18,523	$47,397	$120,373	$1,497,662
Under 8,000	19,023	$49,454	$142,768	$2,167,815
Under 9,000	19,215	$50,183	$163,355	$2,927,275
Under 10,000	19,713	$51,327	$187,246	$3,851,062
Under 11,000	20,221	$52,932	$212,342	$4,940,989
Under 12,000	20,224	$52,632	$232,599	$6,018,142
Under 13,000	20,615	$54,039	$257,642	$7,338,854
Under 14,000	19,988	$53,466	$269,827	$8,356,351
Under 15,000	19,967	$53,911	$289,572	$9,664,318
Under 20,000	95,418	$270,804	$1,666,835	$65,573,030
Under 25,000	87,939	$265,603	$1,972,365	$90,394,520
Under 50,000	209,128	$675,461	$7,075,062	$379,957,156
Under 100,000	31,075	$104,580	$1,978,822	$121,326,965
Under 150,000	3,769	$13,213	$452,760	$29,613,478
Under 200,000	1,373	$4,828	$235,527	$15,730,445
Under 500,000	1,506	$5,271	$429,369	$29,226,996
Over 500,000	406	$1,343	$420,303	$29,198,935
TOTALS	759,729	$2,186,945	$16,369,620	$809,658,029

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 18 - 1986 STATE TAXABLE INCOME
(TAXABLE AND NONTAXABLE SHORT FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Total Exemptions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross.....	38,578	$81,080	$0	$0
Under $1,000.....	43,551	$67,123	$0	$0
Under 2,000.....	41,605	$67,888	$239	$245
Under 3,000.....	38,964	$70,030	$35,782	$76,740
Under 4,000.....	34,460	$66,234	$91,445	$473,166
Under 5,000.....	31,087	$61,897	$139,789	$1,011,327
Under 6,000.....	29,039	$59,318	$159,569	$1,661,200
Under 7,000.....	27,334	$56,537	$177,539	$2,362,889
Under 8,000.....	26,443	$54,331	$198,230	$3,228,570
Under 9,000.....	25,223	$51,787	$214,287	$4,081,318
Under 10,000.....	23,071	$47,640	$218,973	$4,768,509
Under 11,000.....	20,818	$43,044	$218,357	$5,338,898
Under 12,000.....	18,271	$38,235	$209,956	$5,686,844
Under 13,000.....	16,200	$34,386	$202,327	$5,990,589
Under 14,000.....	14,024	$29,882	$189,201	$6,094,718
Under 15,000.....	12,035	$25,874	$174,339	$6,030,197
Under 20,000.....	36,638	$85,573	$627,687	$24,905,772
Under 25,000.....	15,910	$42,137	$352,358	$16,204,877
Under 50,000.....	9,475	$26,790	$277,337	$14,275,676
Under 100,000.....	0	$0	$0	$0
Under 150,000.....	0	$0	$0	$0
Under 200,000.....	0	$0	$0	$0
Under 500,000.....	0	$0	$0	$0
Over 500,000.....	0	$0	$0	$0
TOTALS.....	502,726	$1,009,786	$3,487,415	$102,191,535

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 19 - 1986 STATE TAXABLE INCOME
(TAXABLE AND NONTAXABLE LONG AND SHORT FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Total Exemptions Claimed (000's)	Total State Taxable Income (000's)	State Income Tax Liability
No Gross.....	72,268	$177,546	$0	$0
Under $1,000.....	59,806	$107,520	$0	$0
Under 2,000.....	60,090	$111,703	$361	$374
Under 3,000.....	61,528	$121,503	$54,632	$117,620
Under 4,000.....	56,275	$118,371	$141,822	$716,357
Under 5,000.....	51,013	$110,756	$229,379	$1,599,583
Under 6,000.....	47,930	$106,672	$263,483	$2,662,778
Under 7,000.....	45,857	$103,934	$297,912	$3,860,551
Under 8,000.....	45,466	$103,785	$340,998	$5,396,385
Under 9,000.....	44,438	$101,970	$377,642	$7,008,593
Under 10,000.....	42,784	$98,967	$406,219	$8,619,571
Under 11,000.....	41,039	$95,976	$430,699	$10,279,887
Under 12,000.....	58,495	$90,869	$442,555	$11,704,986
Under 13,000.....	36,815	$88,425	$459,969	$13,329,443
Under 14,000.....	34,012	$83,348	$459,028	$14,451,069
Under 15,000.....	32,002	$79,785	$463,911	$15,694,515
Under 20,000.....	132,056	$356,377	$2,294,522	$90,478,802
Under 25,000.....	103,749	$298,740	$2,324,723	$106,599,397
Under 50,000.....	218,603	$702,251	$984,899	$394,232,832
Under 100,000.....	31,075	$104,580	$1,978,822	$121,326,965
Under 150,000.....	3,769	$13,213	$452,760	$29,613,478
Under 200,000.....	1,373	$4,828	$235,527	$15,730,445
Under 500,000.....	1,506	$5,271	$429,369	$29,226,996
Over 500,000.....	406	$1,343	$420,303	$29,198,935
TOTALS.....	1,282,355	$3,187,733	$13,489,535	$911,849,562

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 20 - 1986 STATE TAXABLE INCOME
(TAXABLE AND NONTAXABLE NON-RESIDENT FORM RETURNS)

State Taxable Income Class	Total Number of Returns Filed	Total State Taxable Income (000's)	State Income Tax Liability
No Gross.....	23,942	$0	$0
Under $1,000.....	23,618	$11,270	$236,953
Under 2,000.....	16,533	$24,321	$494,956
Under 3,000.....	11,986	$29,753	$653,061
Under 4,000.....	9,810	$34,201	$830,093
Under 5,000.....	8,278	$37,142	$989,132
Under 6,000.....	6,915	$37,958	$1,103,549
Under 7,000.....	6,239	$40,495	$1,276,278
Under 8,000.....	5,768	$43,216	$1,468,907
Under 9,000.....	5,229	$44,410	$1,621,635
Under 10,000.....	4,774	$45,352	$1,768,854
Under 11,000.....	3,986	$41,840	$1,733,249
Under 12,000.....	3,553	$40,828	$1,792,152
Under 13,000.....	3,175	$39,667	$1,824,409
Under 14,000.....	2,797	$37,729	$1,802,135
Under 15,000.....	2,686	$38,900	$1,917,274
Under 20,000.....	10,085	$174,886	$9,216,872
Under 25,000.....	6,924	$154,863	$8,763,583
Under 50,000.....	8,697	$278,308	$16,872,427
Under 100,000.....	961	$61,918	$4,046,008
Under 150,000.....	147	$17,856	$1,205,861
Under 200,000.....	76	$12,980	$885,919
Under 500,000.....	105	$33,679	$2,326,124
Over 500,000.....	32	$29,568	$2,060,174
TOTALS.....	166,316	$1,311,140	$64,889,605

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

XIX. MOTOR FUEL TAXES

A. Gasoline Tax

The gasoline tax became effective in 1922. The rate of tax (through June 30, 1987) is 13 cents on every gallon of gasoline.

In the fiscal year 1987 this tax produced $16,842,685.19 for the general fund; $201,408,271.54 for the Department of Highways and Public Transportation; and $1,001,530.50 for the Wildlife and Marine Resources Department. For the fiscal year 1986 net collections amounted to $16,302,908.43 for the general fund; $194,997,741.69 for the Department of Highways and Public Transportation; and $978,162.83 for the Wildlife and Marine Resources Department.

The gasoline tax of 13 cents per gallon is distributed as follows: 9.34 cents on each gallon to the Department of Highways and Public Transportation; 2.66 cents per gallon applied to retired bonds authorized by paragraph (e) of Section 7, Part II, Act No. 834 of 1970; and 1 cent per gallon to the counties proportioned by the number of motor vehicles licenses issued in the county as compared to the total of motor vehicle licenses issued statewide. Adjustments are made to ensure equitable distribution.

TABLE NO. 21 - NET GASOLINE TAX COLLECTIONS
FOR THE FISCAL YEAR 1986-1987

July	$ 18,797,149.28
August	20,126,321.82
September	18,921,830.84
October	17,289,864.85
November	17,692,353.38
December	16,736,785.64
January	19,280,984.07
February	17,636,176.15
March	15,672,473.13
April	15,222,012.64
May	22,870,073.42
June	19,006,462.29
Total	$219,252,487.23

TABLE NO. 22 - GASOLINE TAX REFUNDS DURING FISCAL YEAR 1986-1987 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

COUNTY	NUMBER OF CLAIMS	AMOUNT
Abbeville	12	$ 745.56
Aiken	20	2,243.57
Allendale	9	1,105.89
Anderson	62	5,257.83
Bamberg	14	2,646.37
Barnwell	22	2,678.65
Beaufort	8	3,580.63
Berkeley	4	312.59
Calhoun	20	2,744.79
Charleston	4	675.91
Cherokee	11	2,592.88
Chester	16	4,112.37
Chesterfield	27	3,336.46
Clarendon	36	5,109.01
Colleton	8	1,043.18
Darlington	22	2,874.85
Dillon	53	14,441.80
Dorchester	3	973.71
Edgefield	53	9,908.12
Fairfield	8	448.44
Florence	19	4,709.59
Georgetown	0	0.00
Greenville	10	785.83
Greenwood	20	1,185.18
Hampton	16	2,434.52
Horry	16	4,366.50
Jasper	6	2,019.74
Kershaw	4	143.37
Lancaster	6	428.20
Laurens	15	945.80
Lee	15	4,699.91
Lexington	37	4,677.77
McCormick	3	166.12
Marion	46	9,392.97
Marlboro	38	10,719.94
Newberry	42	6,062.06
Oconee	2	175.09
Orangeburg	83	10,869.43
Pickens	9	697.51
Richland	20	1,071.81
Saluda	28	3,193.76
Spartanburg	19	2,463.31
Sumter	34	4,900.49
Union	10	588.54
Williamsburg	22	2,538.34
York	15	1,626.14
Total	947	$147,694.53

TABLE NO. 23 - DISTRIBUTION OF WATERCRAFT
GASOLINE TAX TO COUNTIES 1986-1987

COUNTY	BOAT REGISTRATIONS	AMOUNT
Abbeville	1,572	$ 5,618.74
Aiken	9,619	34,223.27
Allendale	645	2,298.57
Anderson	9,583	34,138.14
Bamberg	938	3,320.16
Barnwell	1,724	6,129.54
Beaufort	7,452	26,476.21
Berkeley	11,108	39,501.49
Calhoun	998	3,575.56
Charleston	24,041	85,558.19
Cherokee	1,910	6,810.60
Chester	1,569	5,618.74
Chesterfield	1,486	5,278.21
Clarendon	2,691	9,534.84
Colleton	3,035	10,811.83
Darlington	4,484	15,919.78
Dillon	1,841	6,555.20
Dorchester	6,466	22,985.78
Edgefield	989	3,490.43
Fairfield	1,163	4,171.49
Florence	11,763	41,885.20
Georgetown	5,694	20,261.54
Greenville	14,621	52,015.97
Greenwood	3,413	12,173.95
Hampton	1,831	6,555.20
Horry	11,761	41,885.20
Jasper	1,325	4,682.28
Kershaw	3,340	11,918.55
Lancaster	2,393	8,513.25
Laurens	3,494	12,429.35
Lee	756	2,724.24
Lexington	16,860	60,018.43
McCormick	553	1,958.04
Marion	2,918	10,386.16
Marlboro	1,053	3,745.83
Newberry	2,871	10,215.90
Oconee	4,474	15,919.78
Orangeburg	6,546	23,326.31
Pickens	4,999	17,792.70
Richland	12,971	46,141.83
Saluda	1,365	4,852.55
Spartanburg	9,684	34,478.67
Sumter	6,943	24,688.43
Union	1,430	5,107.95
Williamsburg	3,340	11,918.55
York	6,676	23,751.97
Out-of-State Allocation	2,848	9,960.76
Total	239,236	$851,325.36

The distribution of watercraft gasoline tax is determined as follows: .5% of the 9.34 cents from the Department of Highways and Public Transportation and 2.66 cents additional gasoline tax is distributed to the counties in the proportion that the number of motorboat registrations in the several counties bear to the total number of motorboat registrations in the state.

B. **Special Fuel Tax**

The special fuel tax became effective in 1941. The rate of tax is 13 cents per gallon.

This tax produced revenue totaling $38,953,181.88 for the fiscal year 1987 and produced revenue totaling $37,197,608.46 for the fiscal year 1986.

C. **Highway Use Tax**

The highway use tax became effective in 1957. The tax is paid by every person who operates any passenger vehicle having seats for more than 20 passengers, any road tractor, any truck tractor or any truck having more than two axles on any highways in this state and is based on the ratio that exists between the total amount of miles traveled in this state compared to the total amount of miles traveled in all states.

This tax produced revenue totaling $3,850,014.27 for the fiscal year 1987, and produced revenue totaling $3,717,737.94 for the fiscal year 1986.

TABLE NO. 24 - REFUND ON TAX PAID ON MOTOR FUELS PURCHASED IN SOUTH CAROLINA BY CARRIERS IN EXCESS OF THAT USED ON SOUTH CAROLINA HIGHWAYS FOR THE FISCAL YEAR 1986-1987

July	$ 0.00
August	807,687.76
September	399,911.07
October	233,245.11
November	0.00
December	146,031.92
January	562,824.91
February	257,491.67
March	0.00
April	558,015.36
May	0.00
June	293,105.94
Total	$3,258,313.74

XX. REGISTRATION FEES

The registration fees were collected beginning in 1962. Every vehicle required to be licensed and remit taxes under Title 12, Chapter 31 of the 1976 Code is required to register each truck in this state. Trucks operating intrastate are required to register each truck at a cost of $1. Trucks operating interstate are required to register each truck at a cost of $4.

All revenues derived from the $1 registration fee for intrastate trucks and $1 from the $4 fee required from interstate trucks are deposited to the Department of Highways and Public Transportation. From the $4 registration fee required from interstate trucks, $3 is deposited to the general fund.

For the fiscal year ending 1987, fees of $2,459,776.64 were collected. For the fiscal year ending 1986, fees of $2,447,419.15 were collected.

Registration Fees - Highway Department.....	$ 890,175.44
Registration Fees - Public Service Commission.....	1,569,601.20
Total.....	$2,459,776.64

XXI. RETAILER LICENSE TAX

Every person who engages in any business as a retailer shall obtain from the Tax Commission a retail license for each branch, establishment or agency conducted by him and shall pay a license tax, in addition to all other license fees charged, for each branch, establishment or agency of such retailer located in this state. The license tax is $50 for each branch, establishment or agency.

The net revenue generated from this tax totaled $882,256.03 for the fiscal year ending June 30, 1987, and produced net revenue totaling $923,052.52 for the fiscal year ending June 30, 1986.

XXII. SALES AND USE TAX

The sales and use tax became effective in 1951. Sales tax applies to the retail sales, leases and rentals of tangible personal property in South Carolina. The use tax applies to tangible personal property purchased at retail outside this state and brought into South Carolina for storage, use or consumption. The rate for either tax is 5%.

The net revenue collected for the fiscal year 1987 totaled $1,174,005,162.23. Of this amount, $938,312,571.17 was deposited into the general fund and $235,692,591.06 was deposited into the Education Improvement Fund. For the fiscal year 1986, net collections amounted to $1,107,330,330.01. Of this amount, $885,591,396.05 was deposited into the general fund and $221,738,933.96 was deposited into the Education Improvement Fund.

TABLE NO. 25 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1984-1985	PERCENT	1985-1986	PERCENT	1986-1987	PERCENT
	STATE TOTAL (GROSS)	$1,014,883,536 *	100.000%	$1,122,688,680 *	100.000%	$1,190,828,666 *	100.000%
	AGRICULTURE	$1,078,605	0.106%	$1,147,767	0.102%	$1,135,005	0.095%
0110	AGRICULTURE, FORESTRY, FSHRS.	$1,078,605	0.106%	$1,147,767	0.102%	$1,135,005	0.095%
	MINING	$275,289	0.027%	$335,432	0.030%	$304,113	0.026%
1010	MINING	$275,289	0.027%	$335,432	0.030%	$304,113	0.026%
	CONSTRUCTION	$10,233,941	1.008%	$11,060,801	0.985%	$10,967,590	0.921%
1510	GENERAL BLDG. CONTRACTORS	$4,608,427	0.454%	$4,713,834	0.420%	$4,499,466	0.378%
1520	HIGHWAY & STREET CONST.	$410,504	0.040%	$573,879	0.051%	$498,085	0.042%
1530	PLMBG., HTG., AIR COND. & ELEC.	$3,962,301	0.390%	$4,396,176	0.392%	$4,376,323	0.368%
1538	OTHER CONTRACTORS	$1,252,709	0.123%	$1,376,912	0.123%	$1,593,716	0.134%
	MANUFACTURING	$37,390,616	3.684%	$38,254,169	3.407%	$40,849,076	3.430%
2010	FOOD, DAIRY & KINDRED PROD.	$2,217,304	0.218%	$2,170,984	0.193%	$2,361,407	0.198%
2086	BEVERAGE INDUSTRIES	$594,834	0.059%	$744,337	0.066%	$1,187,422	0.100%
2220	TEXTILE MILLS	$5,526,083	0.545%	$4,925,102	0.439%	$6,689,360	0.562%
2300	APPA. & OTHER FABR. TEXT. PROD.	$1,114,130	0.110%	$1,308,962	0.117%	$1,618,764	0.136%
2400	LOGGING, LMBR. & WOOD PRODUCTS	$933,671	0.092%	$821,466	0.073%	$1,008,818	0.085%
2500	FURNITURE & FIXTURES	$681,914	0.067%	$686,399	0.061%	$672,850	0.057%
2600	PAPER & ALLIED PRODUCTS	$3,718,711	0.366%	$4,399,274	0.392%	$3,572,315	0.300%
2700	PRINTING, PUB., & ALLIED IND.	$2,786,645	0.275%	$2,857,354	0.255%	$3,025,848	0.254%
2800	AGR. & INDUSTRIAL CHEMICALS	$3,925,521	0.387%	$3,661,235	0.326%	$3,949,320	0.332%
2812	PLASTIC MAT., SYNTHETIC RESINS, SYN. & OTHER MAN-MADE FIBERS	$3,663,900	0.361%	$3,694,076	0.329%	$3,293,101	0.277%
3198	LEATHER & LEATHER PRODUCTS	$87,990	0.009%	$88,714	0.008%	$76,099	0.006%
3200	STONE, CLAY & GLASS PRODUCTS	$1,156,404	0.114%	$1,171,319	0.104%	$1,153,404	0.097%
3210	ASPHALT & RELATED PRODUCTS	$996,157	0.098%	$1,059,206	0.094%	$1,096,298	0.092%
3300	PRIMARY METAL INDUSTRIES	$642,815	0.063%	$688,188	0.061%	$915,682	0.077%
3400	FABRICATED METAL PRODUCTS	$2,160,697	0.213%	$2,007,232	0.179%	$2,402,391	0.202%
3500	MACHRY., INC. ELEC. & TRANS. EQPT.	$4,487,274	0.442%	$5,266,539	0.469%	$5,189,189	0.436%
3998	OTHER MANUFACTURING INDUSTRIES	$2,696,567	0.266%	$2,703,781	0.241%	$2,636,808	0.221%
	UTILITIES	$68,982,920	6.797%	$90,891,460	8.096%	$98,141,441	8.241%
4000	TRANSPORTATION	$1,035,024	0.102%	$1,308,936	0.117%	$817,685	0.069%
4800	COMMUN., INC. RADIO & TV BRDCST.	$29,136,303	2.871%	$43,958,033	3.915%	$48,888,255	4.105%
4900	ELEC., WATER AND GAS COMPANIES	$38,811,592	3.824%	$45,624,491	4.064%	$48,435,501	4.067%
	WHOLESALE TRADE	$67,676	0.007%	$56,711	0.005%	$49,499	0.004%
5000	WHOLESALE	$67,676	0.007%	$56,711	0.005%	$49,499	0.004%
	RETAIL TRADE	$796,548,726	78.487%	$861,355,068	76.723%	$908,245,315	76.270%
5211	BUILDING MATERIAL	$89,025,604	8.772%	$94,170,667	8.388%	$98,471,420	8.269%
5215	HARDWARE, PTS., & FARM EQUIP.	$18,204,727	1.794%	$18,736,345	1.669%	$18,555,116	1.558%
5221	DEPARTMENT STORES	$41,233,670	4.063%	$41,940,106	3.736%	$44,537,505	3.740%
5222	SPECIAL VARIETY STORES	$44,327,497	4.368%	$53,328,745	4.750%	$59,033,720	4.957%
5223	MAIL ORDER HOUSES	$2,234,299	0.220%	$1,790,356	0.159%	$1,924,779	0.162%

TABLE NO. 25 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1984-1985	PERCENT	1985-1986	PERCENT	1986-1987	PERCENT
5228	OTHER GEN. MERCHANDISE STORES	$23,138,229	2.280%	$26,792,706	2.386%	$29,540,616	2.481%
5230	GROC. & RELATED PRODUCTS	$176,887,517	17.429%	$187,776,092	16.726%	$195,751,004	16.438%
5240	MOTOR VEHICLE DEALERS	$80,109,636	7.893%	$85,201,382	7.589%	$86,082,574	7.229%
5241	BOAT AND AIRPLANE DEALERS	$3,951,390	0.389%	$4,246,510	0.378%	$4,553,819	0.382%
5243	GASOLINE SERVICE STATIONS	$13,107,320	1.292%	$12,805,725	1.141%	$13,184,962	1.107%
5248	AUTOMOTIVE PRTS., ACC., TRS., ETC.	$21,572,809	2.126%	$22,673,146	2.02%	$23,773,169	1.996%
5250	APPAREL & ACCESSORIES	$34,968,822	3.446%	$38,106,351	3.394%	$43,347,333	3.640%
5260	HOME, OFFICE & STORE FURN.	$27,347,600	2.695%	$29,847,098	2.659%	$31,386,375	2.636%
5270	EATING & DRINKING PLACES	$83,997,830	8.277%	$93,221,869	8.303%	$99,521,092	8.357%
5291	DRUG STORES	$16,515,714	1.627%	$18,000,697	1.603%	$19,152,614	1.608%
5292	LIQUOR STORES	$9,034,136	0.890%	$9,534,074	0.849%	$9,496,219	0.797%
5293	JEWELRY STORES	$5,964,929	0.588%	$6,996,946	0.623%	$7,492,221	0.629%
5295	SECOND HAND STORES	$343,423	0.034%	$409,263	0.036%	$457,833	0.038%
5298	SPORTING GOODS STORES	$8,755,726	0.863%	$8,560,607	0.763%	$9,159,083	0.769%
5310	COIN MACHINE VENDORS	$4,558,724	0.449%	$3,324,467	0.296%	$3,410,721	0.286%
5320	HSEHLD. APP. & MUSICAL INSTRU.	$28,291,109	2.788%	$35,909,988	3.199%	$37,628,101	3.160%
5330	TRAILERS & MOBILE HOMES	$7,304,429	0.720%	$7,015,129	0.625%	$6,773,451	0.569%
5340	SCHOOL LUNCHES	$322,972	0.032%	$373,485	0.033%	$350,441	0.029%
5350	BOOKS, OFF. & SCH. SUPP. & EQPT.	$16,204,593	1.597%	$18,738,297	1.669%	$18,437,452	1.548%
5360	CIGAR STORES & NEWSSTANDS	$635,143	0.063%	$659,705	0.059%	$1,152,928	0.097%
5370	FUEL & ICE DEALERS	$4,364,326	0.430%	$3,634,172	0.324%	$3,493,259	0.293%
5380	FEED, SEED & FERTILIZER STORES	$1,408,862	0.139%	$1,498,724	0.133%	$1,631,769	0.137%
5390	FLORIST & NURSERIES	$3,831,956	0.378%	$4,259,616	0.379%	$4,583,238	0.385%
5395	MED., DEN., OPT., EQPT. & SUPP.	$14,712,002	1.450%	$17,130,437	1.526%	$19,988,654	1.679%
5396	STATE, COUNTY & CITY GOVERNMENTS	$2,610,318	0.257%	$3,323,666	0.296%	$3,588,693	0.301%
5397	CHURCHES, SERV. CLUBS & ELEEMOSYNARY CORPORATIONS	$606,944	0.060%	$595,761	0.053%	$732,378	0.062%
5398	MACHINERY & EQUIPMENT	$9,089,301	0.896%	$8,737,546	0.778%	$9,200,907	0.773%
5399	MILL SUPPLIES	$1,887,169	0.186%	$2,015,392	0.180%	$1,851,868	0.156%
	FINANCIAL	$1,513,909	0.149%	$2,319,151	0.207%	$1,649,242	0.138%
6010	BANKS, SAVINGS & LOAN ASSOC., CRE. AGENCIES, HLDGS. & INV. COS., SEC. & COMMODITY BROKERS	$705,375	0.070%	$1,395,291	0.124%	$1,172,012	0.098%
6050	INS. CO., AGENTS & BROKERS	$265,475	0.026%	$294,263	0.026%	$237,645	0.020%
6500	REAL EST. & LESSORS OF REAL EST.	$543,059	0.054%	$629,598	0.056%	$239,585	0.020%
	SERVICES	$81,849,280	8.065%	$96,858,223	8.627%	$110,791,202	9.304%
7000	HOTELS, MOTELS, CAMPS & OTHER LODGING PLACES	$34,945,140	3.443%	$41,470,701	3.694%	$50,699,973	4.258%
7210	LAUNDRIES, CLNG. & DYEING	$4,496,868	0.443%	$4,933,866	0.439%	$5,073,107	0.426%
7220	PHOTOGRAPHIC STUDIOS	$6,926,565	0.682%	$7,552,953	0.673%	$8,118,073	0.682%
7298	BEAUTY, BARBER & SHOE REPAIR	$3,131,074	0.309%	$3,344,539	0.298%	$3,506,178	0.294%
7299	UNDERTAKERS, FUNERAL HOMES	$1,829,631	0.180%	$2,441,989	0.218%	$2,407,384	0.202%
7310	ADVERTISING & PUBLICITY AGENTS	$1,436,425	0.142%	$1,565,959	0.139%	$1,741,233	0.146%
7510	AUTOMOTIVE REPR., SERVICES & GARAGES	$4,589,271	0.452%	$5,093,993	0.454%	$5,643,846	0.474%
7550	OTHER REPAIR SERVICES	$1,634,909	0.161%	$1,853,167	0.165%	$1,846,399	0.155%
7800	MOTION PIC., RECR. & AMUSEMENTS	$69,111	0.007%	$85,541	0.008%	$272,185	0.023%

TABLE NO. 25 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1984-1985	PERCENT	1985-1986	PERCENT	1986-1987	PERCENT
7900	RENTAL OF TANGIBLE PERS. PROPERTY.....	$20,027,189	1.973%	$25,050,832	2.231%	$27,031,333	2.270%
8000	PROFESSIONAL SERVICES.....	$1,249,173	0.123%	$1,941,271	0.173%	$2,840,441	0.239%
8098	OTHER SERVICES.....	$1,513,923	0.149%	$1,523,411	0.136%	$1,611,052	0.135%
	INACTIVE.....	$282,573	0.028%	$164,478	0.015%	$64,521	0.005%
	OTHERS.....	$3,611,141	0.356%	$5,737,116	0.511%	$4,145,139	0.348%
	INTERDEPARTMENTAL TRANSFERS.....	$13,048,859	1.286%	$14,508,302	1.292%	$14,486,522	1.217%
	REFUNDS.....	$3,184,677	.....	$3,076,044	.....	$4,213,590	.....

* INCLUDES ACCOMMODATIONS TAX

TABLE NO. 26 - ANALYSIS OF SALES AND USE TAX RETURNS
FISCAL YEAR 1986-1987

TAX LIABILITY		NUMBER OF RETURNS	PERCENT OF TOTAL	AMOUNT OF TAX	PERCENT OF TOTAL
	$0	189,679	19.955%	$808,951.31 *	0.071%
UNDER	$1	2,923	0.308%	$4,809.91	0.000%
UNDER	$10	45,808	4.819%	$289,059.85	0.025%
UNDER	$20	37,272	3.921%	$617,870.81	0.054%
UNDER	$30	27,615	2.905%	$747,546.20	0.066%
UNDER	$40	22,331	2.349%	$819,005.65	0.072%
UNDER	$50	19,255	2.026%	$902,125.87	0.080%
UNDER	$75	38,145	4.013%	$2,451,412.94	0.216%
UNDER	$100	30,469	3.205%	$2,726,392.26	0.240%
UNDER	$500	232,329	24.441%	$61,163,951.39	5.395%
UNDER	$1,000	113,341	11.924%	$81,670,134.47	7.203%
UNDER	$1,500	57,050	6.002%	$69,946,991.14	6.169%
UNDER	$2,000	31,813	3.347%	$55,072,760.33	4.857%
UNDER	$2,500	19,933	2.097%	$44,528,790.05	3.927%
UNDER	$5,000	38,753	4.077%	$134,049,690.21	11.823%
UNDER	$10,000	21,757	2.289%	$154,709,702.19	13.645%
UNDER	$20,000	15,114	1.590%	$212,333,967.35	18.728%
UNDER	$30,000	4,195	0.441%	$100,391,171.01	8.854%
UNDER	$40,000	1,293	0.136%	$44,232,586.02	3.901%
UNDER	$50,000	505	0.053%	$22,441,683.22	1.979%
UNDER	$60,000	259	0.027%	$14,127,935.00	1.246%
UNDER	$70,000	146	0.015%	$9,445,730.96	0.833%
UNDER	$80,000	100	0.011%	$7,466,439.12	0.659%
UNDER	$90,000	51	0.005%	$4,335,525.21	0.382%
UNDER	$100,000	58	0.006%	$5,533,765.95	0.488%
UNDER	$200,000	239	0.025%	$31,974,396.79	2.820%
UNDER	$300,000	30	0.003%	$7,179,742.09	0.633%
OVER	$300,000	94	0.010%	$63,831,396.64	5.630%
TOTAL		950,557	100.000%	$1,133,803,533.94 **	100.000%

* Penalties only.

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

ABBEVILLE	$37,272,839.70	
CALHOUN FALLS	$4,944,488.40	
DONALDS	$228,742.33	
DUE WEST	$2,522,278.44	
HONEA PATH*	$0.00	
LOWNDESVILLE	***	
WARE SHOALS*	$0.00	
ABBEVILLE COUNTY		$90,117,659.53
AIKEN	$214,406,824.43	
BURNETTOWN	***	
JACKSON	$4,561,117.64	
MONETTTA*	***	
NEW ELLENTON	$7,357,656.54	
NORTH AUGUSTA	$84,738,848.60	
PERRY	***	
SALLEY	$1,524,073.13	
WAGENER	$8,720,155.16	
WINDSOR	***	
AIKEN COUNTY		$779,750,572.50
ALLENDALE	$44,820,180.26	
FAIRFAX*	$6,535,393.89	
SYCAMORE	$2,580,428.89	
ULMER	***	
ALLENDALE COUNTY		$68,595,653.98
ANDERSON	$430,508,365.35	
BELTON	$60,840,728.24	
CLEMSON*	$0.00	
HONEA PATH*	$29,021,062.57	
IVA	$5,175,453.13	
PELVER	$2,567,014.09	
PENDLETON	$24,426,708.20	
STARR	***	
WEST PELZER	$1,661,287.26	
WILLIAMSTON	$10,699,923.60	
ANDERSON COUNTY		$1,192,807,602.32
BAMBERG	$25,448,773.86	
DENMARK	$22,330,750.25	
EHRHARDT	$5,934,821.01	
GOVAN	***	
OLAR	$525,241.51	

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

BAMBERG COUNTY		$94,237,902.90
BARNWELL	$46,609,892.98	
BLACKVILLE	$3,346,958.71	
ELKO	$1,174,694.55	
HILDA	$952,022.70	
KLINE	***	
SNELLING	***	
WILLISTON	$26,849,526.93	
BARNWELL COUNTY		$102,397,551.38
BEAUFORT	$109,508,496.27	
BLUFFTON	$7,220,278.77	
HILTON HEAD ISLAND	$412,576,283.63	
PORT ROYAL	$17,598,830.37	
YEMASSEE*	$0.00	
BEAUFORT COUNTY		$835,488,970.55
BONNEAU	$2,443,326.97	
GOOSE CREEK	$83,401,080.83	
HANAHAN	$27,681,726.28	
JAMESTOWN	$724,260.18	
MONCKS CORNER	$442,005,293.17	
ST. STEPHEN	$16,707,979.40	
BERKELEY COUNTY		$855,117,048.65
CAMERON	$21,324,170.15	
ST. MATTHEWS	$28,982,055.27	
CALHOUN COUNTY		$66,976,476.75
CHARLESTON	$1,745,093,260.81	
FOLLY BEACH	$6,382,982.39	
HOLLYWOOD	$12,294,318.17	
ISLE OF PALMS	$24,066,433.84	
LINCOLNVILLE	***	
MCCLELLANVILLE	$8,886,830.28	
MEGGETT	$540,153.49	
MT. PLEASANT	$123,745,036.47	
NORTH CHARLESTON	$1,019,327,791.06	
RAVENEL	$20,681,541.38	
SULLIVAN'S ISLAND	$1,090,880.22	
SUMMERVILLE*	$0.00	

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

CHARLESTON COUNTY		$4,380,956,599.73
BLACKSBURG	$8,603,708.44	
GAFFNEY	$110,376,770.05	
CHEROKEE COUNTY		$277,075,518.02
CHESTER	$40,746,527.33	
FT. LAWN	$1,846,601.76	
GREAT FALLS	$14,658,406.68	
LOWRYS	***	
RICHBURG	***	
CHESTER COUNTY		$156,769,371.21
CHERAW	$76,468,971.94	
CHESTERFIELD	$17,299,073.53	
JEFFERSON	$6,945,928.29	
MCBEE	$2,997,450.83	
MT. CROGHAN	$22,826.52	
PAGELAND	$33,819,105.37	
PATRICK	$4,860,204.43	
RUBY	$258,155.63	
CHESTERFIELD COUNTY		$199,546,637.89
MANNING	$54,122,242.40	
PAXVILLE	$723,887.56	
SUMMERTON	$8,720,574.62	
TURBEVILLE	$9,601,057.90	
CLARENDON COUNTY		$152,498,559.89
COTTAGEVILLE	$1,710,839.49	
EDISTO BEACH	$6,963,767.06	
LODGE	***	
SMOAKS	***	
WALTERBORO	$110,866,814.63	
WILLIAMS	***	
COLLETON COUNTY		$256,328,379.10
DARLINGTON	$93,764,483.76	
HARTSVILLE	$102,036,097.17	
LAMAR	$11,748,603.94	

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

SOCIETY HILL	$4,330,109.91	
DARLINGTON COUNTY		$459,329,961.27
DILLON	$82,072,846.71	
LAKE VIEW	$8,708,583.23	
LATTA	$14,506,497.56	
DILLON COUNTY		$194,153,182.54
HARLEYVILLE	$8,146,065.49	
REEVESVILLE	$2,083,718.13	
RIDGEVILLE	$1,504,813.07	
ST. GEORGE	$33,466,632.98	
SUMMERVILLE*	$149,608,266.01	
DORCHESTER COUNTY		$460,665,671.58
EDGEFIELD	$13,052,904.71	
JOHNSTON	$32,421,585.38	
TRENTON	***	
EDGEFIELD COUNTY		$152,726,765.84
RIDGEWAY	$2,934,728.31	
WINNSBORO	$36,587,563.71	
FAIRFIELD COUNTY		$89,799,289.15
COWARD	$1,756,975.02	
FLORENCE	$686,931,115.89	
JOHNSONVILLE	$21,462,954.98	
LAKE CITY	$63,678,478.86	
OLANTA	$6,599,671.31	
PAMPLICO	$17,504,816.91	
QUNIBY	$1,575,361.46	
SCRANTON	$1,984,454.56	
TIMMONSVILLE	$23,534,010.50	
FLORENCE COUNTY		$1,489,423,278.04
ANDREWS*	$72,445,834.77	
GEORGETOWN	$141,488,255.78	
PAWLEYS ISLAND	$4,246,550.38	
GEORGETOWN COUNTY		$395,135,344.52

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

CITY VIEW	$53,874,512.23	
FOUNTAIN INN*	$17,675,429.56	
GREENVILLE	$1,461,212,143.63	
GREER*	$235,648,896.83	
MAULDIN	$116,804,374.95	
SIMPSONVILLE	$58,364,185.22	
TRAVERERS REST	$27,915,715.38	
WOODSIDE	$0.00	
GREENVILLE COUNTY		$3,858,484,010.78
GREENWOOD	$268,229,373.46	
HODGES	$717,581.97	
NINETY SIX	$5,949,016.87	
TROY	***	
WARE SHOALS*	$6,611,278.57	
GREENWOOD COUNTY		$478,924,148.78
BRUNSON	$694,975.83	
ESTILL	$30,670,072.65	
FAIRFAX*	$0.00	
FURMAN	$3,206,863.74	
GIFFORD	***	
HAMPTON	$50,213,876.21	
LURAY	***	
SCOTIA	***	
VARNVILLE	$23,934,790.27	
YEMASSEE*	$2,502,635.23	
HAMPTON COUNTY		$149,006,948.07
ATLANTIC BEACH	$563,142.30	
AYNOR	$7,572,142.56	
BRIARCLIFFE ACRES	***	
CONWAY	$148,726,746.60	
LORIS	$57,400,190.84	
MYRTLE BEACH	$652,716,585.57	
NORTH MYRTLE BEACH	$123,938,470.73	
SURFSIDE BEACH	$54,454,593.96	
HORRY COUNTY		$1,950,002,369.54
HARDEEVILLE	$33,369,276.13	
RIDGELAND	$69,054,705.40	

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

JASPER COUNTY		$141,168,308.05
BETHUNE	$5,037,957.02	
CAMDEN	$116,249,393.35	
ELGIN	$6,600,546.35	
KERSHAW COUNTY		$485,073,900.27
HEATH SPRINGS	$1,800,224.31	
KERSHAW	$20,519,538.67	
LANCASTER	$108,738,891.95	
LANCASTER COUNTY		$322,727,704.91
CLINTON	$76,855,733.73	
CROSS HILL	$417,304.92	
FOUNTAIN INN*	$0.00	
GRAY COURT	$2,445,415.66	
LAURENS	$103,280,464.26	
WARE SHOALS*	***	
WATERLOO	$273,564.56	
LAURENS COUNTY		$289,153,184.72
BISHOPVILLE	$34,806,792.63	
LYNCHBURG	$3,831,103.91	
LEE COUNTY		$73,321,300.45
BATESBURG*	$52,547,485.97	
CAYCE	$158,378,593.26	
CHAPIN	$76,863,846.46	
GASTON	$881,702.07	
GILBERT	$4,156,172.29	
IRMO*	$12,930,912.66	
LEESVILLE	$13,699,330.24	
LEXINGTON	$104,143,551.49	
PELION	$4,954,200.18	
PINE RIDGE	$1,113,350.24	
SOUTH CONGAREE	$4,136,060.70	
SPRINGDALE	$8,941,068.41	
SUMMIT	***	
SWANSEA	$7,480,397.85	
WEST COLUMBIA	$214,612,533.04	
LEXINGTON COUNTY		$1,527,688,487.04

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

MCCORMICK	$12,813,205.68	
MOUNT CARMEL	***	
PARKSVILLE	***	
PLUM BRANCH	$1,664,144.74	
MCCORMICK COUNTY		$35,391,324.35
MARION	$68,506,037.69	
MULLINS	$42,772,164.54	
NICHOLS	$10,254,418.95	
SELLERS	$352,562.28	
MARION COUNTY		$201,947,099.77
BENNETTSVILLE	$53,853,809.23	
BLENHEIM	$374,906.38	
CLIO	$2,137,618.22	
MCCOLL	$5,626,648.49	
TATUM	***	
MARLBORO COUNTY		$123,620,695.93
CHAPPELLS	***	
LITTLE MOUNTAIN	$2,749,789.37	
NEWBERRY	$116,487,364.08	
PEAK	***	
POMARIA	$499,276.59	
PROSPERITY	$7,844,557.69	
SILVERSTREET	***	
WHITMIRE	$3,823,606.95	
NEWBERRY COUNTY		$315,442,568.79
SALEM	$705,867.10	
SENECA	$100,585,888.51	
WALHALLA	$48,435,740.03	
WESTMINSTER	$25,181,530.01	
WEST UNION	$5,099,265.02	
OCONEE COUNTY		$312,084,748.09
BOWMAN	$3,294,407.58	
BRANCHVILLE	$2,788,263.00	
COPE	$91,678.88	
CORDOVA	$299,914.32	
ELLOREE	$10,212,915.55	

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

EUTAWVILLE	$3,426,323.46	
HOLLY HILL	$19,926,709.95	
LIVINGSTON	***	
NEESES	$3,827,572.39	
NORTH	$14,200,646.20	
NORWAY	$3,629,643.42	
ORANGEBURG	$312,754,041.30	
ROWESVILLE	$722,747.79	
SANTEE	$13,259,019.95	
SPRINGFIELD	$2,993,792.16	
VANCE	$2,036,910.44	
WOODFORD	***	
ORANGEBURG COUNTY		$820,811,060.06
CENTRAL	$4,219,765.16	
CLEMSON*	$67,130,808.99	
EASLEY	$212,073,935.68	
LIBERTY	$16,483,636.91	
NORRIS	$1,055,434.12	
PICKENS	$63,567,236.94	
SIX MILE	$2,826,025.86	
PICKENS COUNTY		$511,871,773.54
ARCADIA LAKES	$190,850.00	
BLYTHEWOOD	$2,096,901.18	
COLUMBIA	$1,818,497,363.94	
EASTOVER	$1,466,383.16	
FOREST ACRES	$76,146,134.87	
IRMO*	***	
RICHLAND COUNTY		$4,677,039,368.02
BATESBURG*	$0.00	
MONETTA*	$0.00	
RIDGE SPRING	$8,563,643.13	
SALUDA	$32,888,358.82	
WARD	***	
SALUDA COUNTY		$74,165,070.43
CAMPOBELLO	$522,531.62	
CENTRAL PACOLET	$48,592.76	
CHESNEE	$18,585,384.08	
COWPENS	$9,167,224.58	
DUNCAN	$7,673,179.65	
GREER*	$411,496.78	

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

INMAN	$27,791,626.47	
LANDRUM	$14,644,506.20	
LYMAN	$15,353,897.08	
PACOLET	$5,524,138.80	
PACOLET MILLS	$225,807.99	
SPARTANBURG	$697,861,862.14	
WELLFORD	$1,252,432.96	
WOODRUFF	$16,551,046.54	
SPARTANBURG COUNTY		$2,499,840,338.35
MAYESVILLE	$795,402.64	
PINEWOOD	$2,805,907.04	
SUMTER	$419,277,598.47	
SUMTER COUNTY		$863,945,846.07
CARLISLE	$727,578.98	
JONESVILLE	$5,145,008.60	
LOCKHART	***	
UNION	$67,467,302.21	
UNION COUNTY		$127,402,594.92
ANDREWS*	$0.00	
GREELEYVILLE	$5,925,897.99	
HEMINGWAY	$31,167,184.28	
KINGSTREE	$91,983,946.19	
LANE	$501,257.75	
STUCKEY	$2,305,337.66	
WILLIAMSBURG COUNTY		$233,648,778.59
CLOVER	$25,684,714.93	
FORT MILL	$28,819,389.33	
HICKORY GROVE	$1,816,931.47	
MCCONNELLS	***	
ROCK HILL	$373,517,614.45	
SHARON	$1,660,462.03	
SMYRNA	***	
TEGA CAY	$288,938.53	
YORK	$71,910,215.19	
YORK COUNTY		$995,768,173.19
CITY TOTAL	$17,234,751,413.49	

TABLE NO. 27 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1986

SUM OF COUNTIES	$33,818,427,800.05
UNALLOCATED TOTAL	$352,126,111.93
STATE TOTAL	$34,170,553,911.98

*CITIES DIVIDED BETWEEN COUNTY LINES

*** These cities do not have enough businesses for us to disclose the amount of gross receipts reported. The totals listed at the end of this report include the gross receipts for these cities.

Irmo gross sales reported by businesses in Richland County were included in Lexington County.

Ware Shoals gross sales reported by businesses in Laurens County were included in Greenwood County.

XXIII. SAVINGS AND LOAN ASSOCIATION TAX

The savings and loan association tax was enacted in 1957. The current rate of tax is 8% on the net income, except for income from municipal, state or federal bonds or securities exempted by law, of every savings and loan association in this state.

In the fiscal year 1987, ** returns were filed with a net collection of $54,521.57. For the fiscal year 1986, 55 returns were filed with a net collection of ($834,855.73).

XXIV. SOFT AND BOTTLED DRINKS TAX

The soft and bottled drinks tax was adopted in 1925. The tax is imposed upon every distributor, wholesale dealer and retail dealer doing business within South Carolina. Distributors and wholesalers of soft drinks shall remit taxes at the rate of $1.22 per gross for each 1 cent of face value of crowns and lids. Other applicable rates are as follows:

Syrups used at soda fountains - 95 cents per gallon.

Simple syrups (made by dissolving sugar in water, etc.) - 95 cents per gallon

Soft drinks made without syrup - for each 5 cents - 1 cent

Bottled soft drinks - for each 12 ounces or fraction - 1 cent

For the fiscal year 1987, this tax produced net revenue totaling $18,868,264.59. For the fiscal year 1986, it produced net revenue totaling $18,029,160.36.

TABLE NO. 28 - SOFT AND BOTTLED DRINKS TAX
TOTAL NET COLLECTIONS FOR FISCAL YEAR 1986-1987

Bond	$ 83.42
Crowns	27,299.95
Stamps	12,364.62
Special Reports	18,828,516.60
Total	$18,868,264.59

TABLE NO. 29 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1986-1987 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE COUNTY	$26,656.64	$44,495.53	$22,714.20	$15,915.93	$24,295.16	$122,750.66	$499,084.07
AIKEN COUNTY	$40,206.72	$207,707.23	$106,031.03	$57,704.47	$113,411.02	$514,618.57	$2,340,255.48
ALLENDALE COUNTY	$16,427.94	$21,038.37	$10,739.72	$6,831.66	$11,487.22	$72,401.65	$232,083.19
ANDERSON COUNTY	$46,358.37	$262,000.63	$133,746.90	$106,026.93	$143,055.98	$604,016.60	$2,793,376.55
BAMBERG COUNTY	$27,395.42	$35,630.80	$18,188.91	$25,817.65	$19,454.91	$99,988.60	$379,901.26
BARNWELL COUNTY	$18,061.42	$39,068.64	$19,943.87	$7,599.72	$21,332.00	$113,358.86	$436,033.26
BEAUFORT COUNTY	$49,624.56	$128,538.56	$65,616.76	$84,427.43	$70,183.85	$324,029.94	$1,373,496.54
BERKELEY COUNTY	$53,763.31	$186,275.95	$95,090.72	$34,285.57	$101,709.24	$454,093.98	$1,940,068.67
CALHOUN COUNTY	$42,254.31	$24,003.51	$12,253.37	$11,067.87	$13,106.25	$83,821.91	$258,598.51
CHARLESTON COUNTY	$426,365.47	$544,665.20	$278,042.42	$215,923.52	$297,394.76	$1,058,133.30	$5,443,026.24
CHEROKEE COUNTY	$28,474.81	$80,592.90	$41,141.31	$31,748.73	$44,004.83	$213,974.85	$904,379.45
CHESTER COUNTY	$35,952.41	$59,284.39	$30,263.66	$11,868.62	$32,370.11	$159,427.68	$621,975.94
CHESTERFIELD COUNTY	$35,082.91	$75,043.22	$38,308.30	$30,237.41	$40,974.64	$183,879.26	$834,421.34
CLARENDON COUNTY	$49,363.37	$54,004.84	$27,568.55	$24,604.79	$29,487.39	$142,731.37	$576,604.64
COLLETON COUNTY	$164,431.13	$62,488.96	$31,899.55	$18,524.66	$34,119.83	$183,279.64	$619,550.37
DARLINGTON COUNTY	$35,932.59	$123,332.68	$62,959.23	$65,985.29	$67,341.35	$294,473.05	$1,346,681.26
DILLON COUNTY	$101,896.59	$61,126.10	$31,203.84	$20,357.73	$33,375.69	$141,688.78	$688,634.78
DORCHESTER COUNTY	$85,454.82	$115,554.56	$58,988.63	$35,432.54	$63,094.39	$324,145.11	$1,256,040.75
EDGEFIELD COUNTY	$38,195.99	$34,470.52	$17,596.60	$12,505.00	$18,821.38	$114,564.48	$399,385.01
FAIRFIELD COUNTY	$41,255.21	$40,707.76	$20,780.61	$18,322.22	$22,226.99	$128,912.03	$471,880.72
FLORENCE COUNTY	$258,820.90	$216,633.36	$110,587.66	$100,790.08	$118,284.82	$492,529.06	$2,360,647.17
GEORGETOWN COUNTY	$115,877.91	$83,496.65	$42,623.61	$54,718.98	$45,590.33	$226,958.60	$871,965.37
GREENVILLE COUNTY	$166,392.14	$566,176.28	$289,023.45	$305,471.10	$309,140.12	$1,293,610.35	$6,195,320.61
GREENWOOD COUNTY	$58,452.04	$113,755.83	$58,070.42	$51,539.48	$62,112.26	$316,707.13	$1,260,244.23
HAMPTON COUNTY	$25,826.84	$35,710.60	$18,229.65	$21,539.28	$19,498.48	$117,937.71	$408,524.82
HORRY COUNTY	$457,103.58	$199,437.98	$101,809.72	$161,016.72	$108,895.91	$564,598.81	$2,182,942.68
JASPER COUNTY	$32,521.89	$28,521.82	$14,559.90	$3,047.57	$15,573.31	$85,731.14	$319,683.72
KERSHAW COUNTY	$50,780.45	$76,719.19	$39,163.84	$39,585.88	$41,889.73	$247,522.64	$832,575.06
LANCASTER COUNTY	$30,015.33	$104,934.08	$53,567.07	$33,316.00	$57,295.45	$265,214.26	$1,143,520.74
LAURENS COUNTY	$32,730.90	$102,674.92	$52,413.80	$37,158.54	$56,061.92	$274,672.62	$1,162,259.10
LEE COUNTY	$43,279.40	$37,220.80	$19,000.58	$9,235.21	$20,323.07	$92,654.85	$414,166.93
LEXINGTON COUNTY	$173,039.46	$276,003.72	$140,895.24	$121,610.00	$150,701.86	$777,499.06	$2,871,883.70
MCCORMICK COUNTY	$44,957.61	$15,335.23	$7,828.36	$12,792.59	$8,373.24	$61,715.94	$175,059.08
MARION COUNTY	$27,207.10	$67,209.86	$34,309.50	$34,873.06	$36,697.50	$148,045.34	$760,197.96
MARLBORO COUNTY	$39,114.34	$62,206.57	$31,755.39	$17,602.57	$33,965.64	$127,200.41	$707,218.49
NEWBERRY COUNTY	$34,690.52	$61,439.19	$31,363.66	$25,272.41	$33,546.64	$202,836.27	$696,093.85
OCONEE COUNTY	$45,668.05	$95,590.50	$48,797.34	$43,666.56	$52,193.74	$287,136.40	$1,054,474.25
ORANGEBURG COUNTY	$102,704.94	$161,793.59	$82,592.89	$58,128.36	$88,341.53	$373,449.01	$1,728,788.44
PICKENS COUNTY	$15,333.00	$155,924.69	$79,596.91	$67,048.21	$85,137.04	$378,475.40	$1,672,683.18
RICHLAND COUNTY	$347,922.78	$530,428.83	$270,774.99	$385,766.96	$289,621.51	$1,060,648.83	$5,747,168.07
SALUDA COUNTY	$40,229.58	$31,757.08	$16,211.44	$5,377.05	$17,339.79	$116,837.60	$367,500.86
SPARTANBURG COUNTY	$258,210.80	$396,954.48	$202,638.58	$158,906.06	$216,742.67	$910,980.95	$4,305,211.50
SUMTER COUNTY	$39,422.95	$173,525.22	$88,581.69	$70,688.23	$94,747.18	$391,189.73	$1,900,049.90
UNION COUNTY	$22,804.71	$60,493.78	$30,881.04	$44,817.02	$33,030.44	$150,010.04	$687,387.53
WILLIAMSBURG COUNTY	$39,659.90	$75,172.15	$38,374.11	$45,787.61	$41,045.03	$177,455.24	$842,841.19
YORK COUNTY	$255,608.20	$209,862.93	$107,132.13	$141,646.09	$114,588.49	$516,612.28	$2,331,615.39
COUNTY SUBTOTAL	$4,121,529.31	$6,139,009.68	$3,133,861.15	$2,886,589.36	$3,351,984.69	$14,992,519.99	$66,415,501.85

TABLE NO. 29 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1986-1987 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE	$16,773.08	$30,805.86	$0.00	$3,998.90	$43,258.27	$0.00	$26,317.81
AIKEN	$54,225.43	$79,103.51	$0.00	$17,806.59	$111,078.79	$0.00	$67,578.98
ALLENDALE	$29,896.85	$23,237.91	$0.00	$2,726.93	$32,631.17	$0.00	$19,852.27
ANDERSON	$59,112.46	$147,692.37	$0.00	$28,513.23	$207,393.15	$0.00	$126,174.82
ANDREWS	$3,231.58	$16,523.29	$0.00	$7,046.90	$23,202.18	$0.00	$14,117.68
ARCADIA LAKES	$0.00	$3,226.07	$0.00	$0.00	$4,530.09	$0.00	$2,756.75
ATLANTIC BEACH	($3,265.02)	$1,527.08	$0.00	$0.00	$2,144.37	$0.00	$1,303.93
AYNOR	$0.00	$3,396.44	$0.00	$1,384.12	$4,769.57	$0.00	$2,901.14
BAMBERG	$14,656.25	$19,391.80	$0.00	$2,390.49	$27,230.49	$0.00	$16,567.63
BARNWELL	$18,317.53	$29,426.10	$0.00	$2,266.62	$41,320.76	$0.00	$25,140.21
BATESBURG	$2,141.55	$21,245.78	$0.00	$5,902.98	$29,833.58	$0.00	$18,151.32
BEAUFORT	$27,646.85	$45,597.98	$0.00	$10,976.53	$64,029.80	$0.00	$38,955.61
BELTON	$669.12	$28,052.48	$0.00	$8,030.30	$39,391.86	$0.00	$23,967.13
BENNETTSVILLE	$12,481.59	$46,339.29	$0.00	$8,380.16	$65,070.88	$0.00	$39,587.27
BETHUNE	$285.76	$2,540.01	$0.00	$2,048.71	$3,566.58	$0.00	$2,170.22
BISHOPVILLE	$11,925.20	$18,110.25	$0.00	$3,787.43	$25,430.90	$0.00	$15,471.25
BLACKSBURG	$1,598.66	$9,891.58	$0.00	$321.00	$13,890.13	$0.00	$8,450.75
BLACKVILLE	$7,010.22	$15,000.81	$0.00	$0.00	$21,064.56	$0.00	$12,813.74
BLENHEIM	$286.70	$1,066.65	$0.00	$0.00	$1,497.91	$0.00	$911.39
BLUFFTON	$0.00	$2,857.73	$0.00	$1,518.24	$4,012.93	$0.00	$2,440.93
BLYTHEWOOD	$0.00	$484.97	$0.00	$1,061.41	$680.92	$0.00	$415.09
BONNEAU	$71.04	$2,116.43	$0.00	$0.00	$2,971.83	$0.00	$1,809.27
BOWMAN	$231.92	$6,003.99	$0.00	$1,961.26	$8,430.97	$0.00	$5,130.02
BRANCHVILLE	$360.84	$9,340.58	$0.00	$0.00	$13,116.25	$0.00	$7,981.52
BRIARCLIFFE ACRE	$0.00	$1,784.92	$0.00	$0.00	$2,506.38	$0.00	$1,525.02
BRUNSON	$1,605.56	$3,115.56	$0.00	$458.42	$4,374.94	$0.00	$2,662.01
BURNETTOWN	$57.04	$1,895.41	$0.00	$0.00	$2,661.53	$0.00	$1,619.76
CALHOUN FALLS	$5,599.98	$13,156.02	$0.00	$546.39	$18,473.82	$0.00	$11,239.10
CAMDEN	$9,077.59	$39,409.79	$0.00	$14,065.77	$55,340.20	$0.00	$33,667.67
CAMERON	$2,439.87	$2,833.17	$0.00	$947.18	$3,978.44	$0.00	$2,418.37
CAMPOBELLO	$39.24	$2,490.89	$0.00	$0.00	$3,497.61	$0.00	$2,129.60
CARLISLE	$829.98	$2,655.14	$0.00	$0.00	$3,728.48	$0.00	$2,269.48
CAYCE	$77,714.88	$61,795.92	$0.00	$7,681.34	$86,775.16	$0.00	$52,793.54
CENTRAL	$405.11	$10,107.96	$0.00	$1,509.10	$14,193.68	$0.00	$8,635.75
CENTRAL PACOLET	$26.18	$1,662.13	$0.00	$0.00	$2,333.98	$0.00	$1,421.23
CHAPIN	$37.18	$1,643.71	$0.00	$1,118.01	$2,308.13	$0.00	$1,403.20
CHAPPELS	$121.28	$575.52	$0.00	$0.00	$808.35	$0.00	$491.80
CHARLESTON	$529,632.14	$367,101.40	$0.00	$72,629.32	$515,491.71	$0.00	$313,621.01
CHERAW	$13,148.29	$29,860.46	$0.00	$6,959.74	$41,930.88	$0.00	$25,510.20
CHESNEE	$118.18	$5,647.94	$0.00	$2,474.52	$7,931.06	$0.00	$4,823.21
CHESTER	$16,076.09	$36,017.95	$0.00	$4,364.95	$50,577.36	$0.00	$30,771.05
CHESTERFIELD	$2,048.29	$7,561.78	$0.00	$3,051.23	$10,618.47	$0.00	$6,461.01
CITY VIEW	$0.00	$8,775.80	$0.00	$0.00	$12,323.26	$0.00	$7,498.75
CLEMSON	$72,419.86	$42,875.29	$0.00	$7,370.87	$60,206.47	$0.00	$36,627.47
CLINTON	$8,885.86	$53,294.85	$0.00	$10,121.25	$74,837.89	$0.00	$45,529.42
CLIO	$1,470.06	$5,445.34	$0.00	$429.53	$7,646.62	$0.00	$4,651.74
CLOVER	$1,293.10	$18,226.91	$0.00	$3,742.06	$25,594.67	$0.00	$15,570.51
COLUMBIA	$220,781.42	$530,162.98	$0.00	$171,174.90	$744,466.61	$0.00	$452,925.41

TABLE NO. 29 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1986-1987 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
CONWAY	$7,431.98	$54,080.64	$0.00	$19,750.88	$75,941.20	$0.00	$46,201.68
COPE	$34.06	$882.48	$0.00	$0.00	$1,239.32	$0.00	$753.49
CORDOVA	$41.20	$1,066.65	$0.00	$0.00	$1,497.91	$0.00	$911.39
COTTAGEVILLE	$195.94	$1,956.81	$0.00	$90.32	$2,747.73	$0.00	$1,673.92
COWARD	$65.20	$2,262.24	$0.00	$142.33	$3,176.83	$0.00	$1,931.08
COWPENS	$168.19	$10,683.51	$0.00	$447.14	$15,002.04	$0.00	$9,127.53
CROSS HILL	$293.17	$3,189.23	$0.00	$0.00	$4,478.37	$0.00	$2,725.18
DARLINGTON	$10,901.72	$42,193.87	$0.00	$10,938.04	$59,249.71	$0.00	$36,045.45
DENMARK	$12,324.65	$23,415.96	$0.00	$5,994.53	$32,881.15	$0.00	$20,005.69
DILLON	$4,555.10	$37,287.21	$0.00	$7,675.38	$52,359.74	$0.00	$31,853.90
DONALDS	$822.79	$1,932.25	$0.00	$1,582.79	$2,713.25	$0.00	$1,651.35
DUE WEST	$3,070.88	$7,213.38	$0.00	$1,837.53	$10,129.00	$0.00	$6,163.24
DUNCAN	$104.67	$6,648.60	$0.00	$2,672.10	$9,336.02	$0.00	$5,680.46
EASLEY	$16,812.55	$75,331.05	$0.00	$13,266.31	$105,781.55	$0.00	$64,357.51
EASTOVER	$0.00	$4,747.01	$0.00	$149.18	$6,665.86	$0.00	$4,056.18
EDGEFIELD	$8,895.01	$14,327.04	$0.00	$4,694.47	$20,118.27	$0.00	$12,240.74
EDISTO BEACH	$37,847.91	$1,019.06	$0.00	$0.00	$1,430.82	$0.00	$870.80
EHRHARDT	$970.62	$1,864.73	$0.00	$4,536.17	$2,618.42	$0.00	$1,592.70
ELGIN	$353.51	$3,140.12	$0.00	$105.10	$4,409.42	$0.00	$2,684.56
ELKO	$812.09	$1,735.80	$0.00	$0.00	$2,437.42	$0.00	$1,484.40
ELLOREE	$188.47	$4,802.27	$0.00	$1,535.22	$6,743.43	$0.00	$4,101.30
ESTILL	$6,280.75	$12,187.56	$0.00	$4,148.17	$17,113.81	$0.00	$10,413.43
EUTAWVILLE	$125.44	$3,249.10	$0.00	$1,165.33	$4,562.70	$0.00	$2,774.81
FAIRFAX	$9,555.02	$11,375.70	$0.00	$692.18	$15,974.18	$0.00	$9,718.60
FLORENCE	$71,952.57	$154,084.66	$0.00	$26,208.87	$216,369.04	$0.00	$131,638.71
FOLLY BEACH	$38,259.31	$7,807.35	$0.00	$0.00	$10,963.24	$0.00	$6,668.57
FOREST ACRES	$0.00	$32,062.84	$0.00	$9,995.71	$45,023.41	$0.00	$27,391.65
FORT LAWN	$682.07	$2,489.37	$0.00	$0.00	$3,495.75	$0.00	$2,125.10
FORT MILL	$15,880.01	$21,980.94	$0.00	$5,392.87	$30,866.04	$0.00	$18,778.46
FOUNTAIN INN	$405.89	$22,318.59	$0.00	$1,376.62	$31,340.12	$0.00	$19,067.21
FURMAN	$947.00	$1,838.65	$0.00	$0.00	$2,582.10	$0.00	$1,570.13
GAFFNEY	$27,964.05	$71,050.57	$0.00	$13,745.03	$99,770.74	$0.00	$60,698.35
GASTON	$114.70	$5,070.88	$0.00	$0.00	$7,120.82	$0.00	$4,331.42
GEORGETOWN	$59,540.96	$53,571.10	$0.00	$13,246.58	$75,225.78	$0.00	$45,768.54
GIFFORD	$1,047.69	$2,035.10	$0.00	$0.00	$2,857.93	$0.00	$1,737.07
GILBERT	$25.22	$1,115.76	$0.00	$0.00	$1,566.86	$0.00	$952.02
GOOSE CREEK	$10,115.90	$94,066.00	$0.00	$4,254.93	$132,089.78	$0.00	$80,361.15
GOVAN	$299.71	$575.52	$0.00	$0.00	$808.35	$0.00	$491.80
GRAY COURT	$480.26	$5,218.20	$0.00	$0.00	$7,327.68	$0.00	$4,457.74
GREAT FALLS	$3,766.63	$13,737.71	$0.00	$595.86	$19,290.81	$0.00	$11,735.40
GREELEYVILLE	$729.40	$3,133.98	$0.00	$1,634.88	$4,400.80	$0.00	$2,675.54
GREENVILLE	$323,392.46	$307,592.27	$0.00	$100,047.97	$431,927.86	$0.00	$262,781.11
GREENWOOD	($3,082.33)	$114,145.37	$0.00	$21,786.34	$160,285.68	$0.00	$97,515.34
GREER	$3,058.27	$55,583.18	$0.00	$17,185.54	$78,051.09	$0.00	$47,487.57
HAMPTON	$10,765.34	$16,601.59	$0.00	$3,114.47	$23,312.37	$0.00	$14,180.84
HANAHAN	$8,443.90	$69,841.19	$0.00	$0.00	$98,072.71	$0.00	$59,665.14
HARDEEVILLE	$151,943.86	$6,599.48	$0.00	$0.00	$9,267.07	$0.00	$5,639.86
HARLEYVILLE	$173.08	$3,201.51	$0.00	$671.59	$4,495.61	$0.00	$2,734.20
HARTSVILLE	$9,262.32	$40,299.94	$0.00	$20,386.19	$56,590.02	$0.00	$34,430.19
HEATH SPRINGS	$667.85	$5,170.61	$0.00	$2,906.42	$7,260.59	$0.00	$4,417.13

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
HEMINGWAY	$4,759.32	$4,507.60	$0.00	$8,765.75	$6,329.70	$0.00	$3,848.64
HICKORY GROVE	$54.09	$1,815.61	$0.00	$137.28	$2,549.48	$0.00	$1,552.09
HILDA	$876.27	$1,875.48	$0.00	$0.00	$2,633.82	$0.00	$1,601.72
HILTON HEAD	$1,085,009.03	$93,066.85	$0.00	$24,615.96	$130,686.67	$0.00	$79,508.41
HODGES	$22.57	$814.95	$0.00	$1,200.66	$1,144.51	$0.00	$694.84
HOLLY HILL	$364.11	$9,426.53	$0.00	$7,154.03	$13,236.91	$0.00	$8,053.71
HOLLYWOOD	$211.88	$3,850.71	$0.00	$0.00	$5,407.41	$0.00	$3,289.17
HONEA PATH	$698.59	$21,729.24	$0.00	$6,247.21	$30,512.65	$0.00	$18,561.89
INMAN	$164.38	$8,206.38	$0.00	$3,529.47	$11,523.51	$0.00	$7,011.46
IRMO	$282.20	$36,148.36	$0.00	$3,130.56	$50,322.04	$0.00	$30,661.54
ISLE OF PALMS	$165,468.69	$18,067.28	$0.00	$0.00	$25,370.57	$0.00	$15,435.16
IVA	$172.44	$7,230.29	$0.00	$3,807.98	$10,153.01	$0.00	$6,176.77
JACKSON	$393.04	$9,352.86	$0.00	$222.72	$13,133.48	$0.00	$7,990.55
JAMESTOWN	$34.19	$1,019.06	$0.00	$0.00	$1,430.82	$0.00	$870.80
JEFFERSON	$697.17	$3,439.41	$0.00	$646.92	$4,829.90	$0.00	$2,937.23
JOHNSONVILLE	$599.71	$7,506.54	$0.00	$3,129.97	$10,540.90	$0.00	$6,411.39
JOHNSTON	$10,346.76	$13,860.48	$0.00	$1,262.90	$19,463.20	$0.00	$11,839.19
JONESVILLE	$1,981.73	$6,341.64	$0.00	$1,253.37	$8,905.05	$0.00	$5,418.77
KERSHAW	$1,376.59	$10,523.89	$0.00	$3,576.86	$14,777.93	$0.00	$8,992.18
KINGSTREE	$10,409.72	$21,901.13	$0.00	$11,964.17	$30,753.99	$0.00	$18,710.78
KLINE	$777.54	$1,662.13	$0.00	$0.00	$2,333.98	$0.00	$1,421.23
LAKE CITY	$4,662.93	$35,546.77	$0.00	$10,597.46	$49,915.53	$0.00	$30,369.49
LAKE VIEW	$519.67	$4,960.37	$0.00	$430.52	$6,965.68	$0.00	$4,236.66
LAMAR	$528.99	$7,039.97	$0.00	$1,035.81	$9,885.81	$0.00	$6,014.35
LANCASTER	$23,185.79	$51,245.93	$0.00	$13,767.50	$71,960.86	$0.00	$43,778.81
LANDRUM	$237.07	$11,308.18	$0.00	$5,360.32	$15,879.37	$0.00	$9,659.94
LANE	$681.43	$2,925.25	$0.00	$203.84	$4,107.75	$0.00	$2,499.58
LATTA	$4,728.57	$9,524.75	$0.00	$2,082.70	$13,374.83	$0.00	$8,139.44
LAURENS	$13,530.89	$55,913.17	$0.00	$8,142.72	$78,514.69	$0.00	$47,767.31
LEESVILLE	$274.54	$12,124.67	$0.00	$1,574.54	$17,025.75	$0.00	$10,359.28
LEXINGTON	$5,477.19	$11,254.44	$0.00	$20,796.56	$15,803.65	$0.00	$9,614.83
LIBERTY	$670.32	$16,724.35	$0.00	$2,952.99	$23,484.76	$0.00	$14,289.14
LINCOLNVILLE	$0.00	$4,268.18	$0.00	$0.00	$5,993.53	$0.00	$3,645.59
LITTLE MOUNTAIN	$313.78	$1,490.24	$0.00	$0.00	$2,092.65	$0.00	$1,272.34
LIVINGSTON	$33.85	$876.33	$0.00	$0.00	$1,230.70	$0.00	$748.97
LOCKHART	$140.25	$448.12	$0.00	$0.00	$629.20	$0.00	$383.50
LODGE	$76.58	$765.83	$0.00	$0.00	$1,075.55	$0.00	$654.22
LORIS	$1.88	$11,579.81	$0.00	$3,923.44	$16,260.48	$0.00	$9,894.56
LOWNDESVILLE	$442.87	$1,042.09	$0.00	$0.00	$1,463.42	$0.00	$888.85
LOWRYS	$325.83	$1,189.43	$0.00	$0.00	$1,670.30	$0.00	$1,015.17
LURAY	$405.46	$785.79	$0.00	$0.00	$1,103.27	$0.00	$672.27
LYMAN	$182.41	$11,585.95	$0.00	$3,214.79	$16,269.10	$0.00	$9,899.07
LYNCHBURG	$1,539.08	$2,820.89	$0.00	$834.54	$3,961.21	$0.00	$2,409.35
MCBEE	$828.89	$4,090.15	$0.00	$1,466.96	$5,743.57	$0.00	$3,492.20
MCCLELLANVILLE	$214.75	$2,300.59	$0.00	$0.00	$3,230.41	$0.00	$1,967.18
MCCOLL	$3,812.94	$14,136.74	$0.00	$0.00	$19,851.07	$0.00	$12,078.31
MCCONNELLS	$26.89	$902.41	$0.00	$0.00	$1,267.04	$0.00	$771.53
MCCORMICK	$10,186.18	$9,108.82	$0.00	$6,402.40	$12,790.56	$0.00	$7,782.99
MANNING	$6,076.26	$25,065.83	$0.00	$8,827.23	$35,197.91	$0.00	$21,413.40
MARION	$13,653.39	$40,666.78	$0.00	$7,569.48	$57,105.33	$0.00	$34,741.50

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
MAULDIN	$7,660.14	$43,004.21	$0.00	$4,334.88	$60,387.49	$0.00	$36,740.26
MAYESVILLE	$126.09	$3,502.32	$0.00	$0.00	$4,917.96	$0.00	$2,991.38
MEGGETT	$0.00	$1,313.73	$0.00	$0.00	$1,844.55	$0.00	$1,123.45
MONCKS CORNER	$12,415.07	$19,534.51	$0.00	$11,755.34	$27,430.61	$0.00	$16,689.46
MONETTA	$471.79	$1,441.13	$0.00	$0.00	$2,023.69	$0.00	$1,231.75
MOUNT CARMEL	$978.24	$962.28	$0.00	$0.00	$1,351.37	$0.00	$821.16
MOUNT CROGHAN	$156.35	$771.98	$0.00	$0.00	$1,084.16	$0.00	$658.74
MOUNT PLEASANT	$44,903.47	$76,386.96	$0.00	$9,471.29	$107,264.09	$0.00	$65,259.88
MULLINS	$13,868.77	$32,045.95	$0.00	$8,063.42	$44,999.41	$0.00	$27,378.10
MYRTLE BEACH	$2,384,631.79	$97,416.38	$0.00	$28,149.01	$136,794.15	$0.00	$83,226.20
NORTH MYRTLE BEACH	$836,331.83	$20,912.74	$0.00	$11,623.87	$29,366.27	$0.00	$17,867.06
NEESES	$292.05	$2,943.68	$0.00	$0.00	$4,133.60	$0.00	$2,513.12
NEW ELLENTON	$417.56	$13,878.89	$0.00	$528.56	$19,489.05	$0.00	$11,857.23
NEWBERRY	$18,068.83	$52,105.39	$0.00	$12,053.22	$73,167.58	$0.00	$44,514.24
NICHOLS	$848.83	$3,201.51	$0.00	$1,820.26	$4,495.61	$0.00	$2,734.20
NINETY SIX	$329.67	$11,879.10	$0.00	$693.95	$16,680.97	$0.00	$10,147.23
NORRIS	$191.12	$4,771.57	$0.00	$0.00	$6,700.33	$0.00	$4,074.24
NORTH	$265.99	$6,886.50	$0.00	$558.93	$9,670.31	$0.00	$5,883.49
NORTH AUGUSTA	$7,921.70	$71,787.26	$0.00	$4,339.70	$100,805.08	$0.00	$61,330.02
NORTH CHARLESTON	$302,803.61	$330,259.28	$0.00	$18,589.17	$463,757.46	$0.00	$282,146.12
NORWAY	$105.66	$2,734.94	$0.00	$0.00	$3,840.54	$0.00	$2,337.15
OLANTA	$106.48	$3,692.63	$0.00	$2,994.36	$5,185.17	$0.00	$3,153.80
OLAR	$1,047.65	$2,012.06	$0.00	$0.00	$2,825.30	$0.00	$1,719.03
ORANGEBURG	$55,128.73	$78,864.09	$0.00	$15,576.66	$110,742.62	$0.00	$67,375.95
PACOLET	$986.16	$8,218.66	$0.00	$403.97	$11,540.74	$0.00	$7,020.50
PACOLET MILLS	$87.38	$5,549.72	$0.00	$0.00	$7,793.14	$0.00	$4,741.99
PAGELAND	$6,175.05	$14,363.88	$0.00	$3,008.25	$20,170.00	$0.00	$12,272.33
PAMPLICO	$222.56	$6,407.66	$0.00	$1,981.47	$8,998.00	$0.00	$5,472.91
PARKSVILLE	$843.87	$828.75	$0.00	$0.00	$1,163.61	$0.00	$708.36
PATRICK	$401.59	$1,981.36	$0.00	$0.00	$2,782.19	$0.00	$1,691.95
PAWLEYS ISLAND	$87,407.07	$1,189.43	$0.00	$0.00	$1,670.30	$0.00	$1,015.17
PAXVILLE	$149.10	$1,287.65	$0.00	$0.00	$1,808.20	$0.00	$1,100.91
PEAK	$91.23	$434.34	$0.00	$0.00	$610.10	$0.00	$369.97
PELION	$25.46	$1,123.42	$0.00	$0.00	$1,577.34	$0.00	$961.03
PELZER	$16.37	$687.55	$0.00	$0.00	$965.36	$0.00	$586.54
PENDLETON	$1,414.25	$16,656.84	$0.00	$2,447.06	$23,389.95	$0.00	$14,230.48
PERRY	$43.37	$1,441.13	$0.00	$0.00	$2,023.69	$0.00	$1,231.75
PICKENS	$677.10	$16,896.26	$0.00	$8,276.31	$23,726.11	$0.00	$14,433.51
PINE RIDGE	$153.89	$6,795.93	$0.00	$0.00	$9,542.89	$0.00	$5,806.78
PINEWOOD	$131.03	$3,637.38	$0.00	$0.00	$5,107.58	$0.00	$3,108.68
PLUM BRANCH	$392.40	$386.73	$0.00	$0.00	$543.00	$0.00	$329.37
POMARIA	$301.54	$1,428.85	$0.00	$0.00	$2,006.46	$0.00	$1,222.72
PORT ROYAL	$10,276.75	$15,723.70	$0.00	$1,001.20	$22,079.79	$0.00	$13,431.88
PROSPERITY	$893.50	$4,239.00	$0.00	$0.00	$5,952.30	$0.00	$3,623.05
QUINBY	$145.03	$5,029.42	$0.00	$646.97	$7,062.34	$0.00	$4,295.32
RAVENEL	$1.88	$8,738.96	$0.00	$0.00	$12,271.54	$0.00	$7,467.16
REEVESVILLE	$68.83	$1,275.39	$0.00	$0.00	$1,790.96	$0.00	$1,087.36
RICHBURG	$389.59	$1,422.71	$0.00	$0.00	$1,997.83	$0.00	$1,213.70
RIDGE SPRING	$3,299.02	$5,115.37	$0.00	$486.25	$7,183.02	$0.00	$4,372.02
RIDGELAND	$10,568.96	$6,034.69	$0.00	$1,525.25	$8,474.08	$0.00	$5,157.09

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RIDGEVILLE	$172.22	$3,183.10	$0.00	$94.32	$4,469.75	$0.00	$2,720.66
RIDGEWAY	$880.13	$1,809.47	$0.00	$2,071.71	$2,540.86	$0.00	$1,547.58
ROCK HILL	$32,008.05	$186,661.68	$0.00	$49,492.38	$262,114.64	$0.00	$159,467.99
ROWESVILLE	$79.14	$2,048.89	$0.00	$0.00	$2,877.01	$0.00	$1,750.60
RUBY	$274.22	$1,350.56	$0.00	$0.00	$1,896.26	$0.00	$1,155.04
SALEM	$121.29	$1,023.68	$0.00	$0.00	$1,437.57	$0.00	$875.30
SALLEY	$92.79	$3,084.86	$0.00	$0.00	$4,331.85	$0.00	$2,634.95
SALUDA	$10,378.02	$14,534.25	$0.00	$2,204.85	$20,409.48	$0.00	$12,416.69
SANTEE	$52,302.17	$1,477.96	$0.00	$1,140.44	$2,075.40	$0.00	$1,263.33
SCOTIA	$195.92	$380.60	$0.00	$0.00	$534.40	$0.00	$324.85
SCRANTON	$131.16	$4,544.44	$0.00	$322.92	$6,381.41	$0.00	$3,884.73
SELLERS	$543.50	$2,048.89	$0.00	$0.00	$2,877.01	$0.00	$1,750.60
SENECA	$11,891.71	$39,270.11	$0.00	$12,302.84	$55,143.82	$0.00	$33,550.37
SHARON	$50.79	$1,705.10	$0.00	$549.88	$2,394.33	$0.00	$1,457.33
SILVERSTREET	$222.54	$1,055.90	$0.00	$0.00	$1,482.53	$0.00	$902.38
SIMPSONVILLE	$5,283.47	$47,726.69	$0.00	$4,514.19	$67,018.87	$0.00	$40,773.89
SIX MILE	$99.53	$2,483.24	$0.00	$180.45	$3,487.14	$0.00	$2,120.59
SMOAKS	$87.14	$871.72	$0.00	$0.00	$1,223.94	$0.00	$744.45
SMYRNA	$7.39	$245.54	$0.00	$0.00	$344.76	$0.00	$212.06
SNELLING	$273.98	$587.81	$0.00	$0.00	$825.58	$0.00	$500.82
SOCIETY HILL	$442.18	$4,476.90	$0.00	$664.16	$6,286.60	$0.00	$3,826.08
SOUTH CONGAREE	$252.66	$11,160.83	$0.00	$0.00	$15,672.50	$0.00	$9,533.61
SPARTANBURG	($11,837.06)	$231,456.99	$0.00	$49,011.74	$325,017.15	$0.00	$197,737.80
SPRINGDALE	$46,594.40	$15,762.06	$0.00	$0.00	$22,133.37	$0.00	$13,467.97
SPRINGFIELD	$174.10	$3,189.23	$0.00	$0.00	$4,478.37	$0.00	$2,725.18
ST GEORGE	($685.46)	$11,271.34	$0.00	$2,513.77	$15,827.64	$0.00	$9,628.36
ST MATTHEWS	$11,361.82	$13,180.57	$0.00	$4,592.01	$18,508.29	$0.00	$11,261.66
ST STEPHENS	$906.54	$9,770.31	$0.00	$1,148.90	$13,719.60	$0.00	$8,346.98
STARR	$30.35	$1,275.39	$0.00	$0.00	$1,790.96	$0.00	$1,087.36
STUCKEY	$273.10	$1,171.01	$0.00	$0.00	$1,644.43	$0.00	$1,001.64
SULLIVAN'S ISLAND	$2,038.32	$9,860.88	$0.00	$0.00	$13,847.04	$0.00	$8,423.69
SUMMERTON	$38,213.51	$6,194.31	$0.00	$967.54	$8,698.18	$0.00	$5,292.44
SUMMERVILLE	$2,376.85	$35,417.85	$0.00	$14,212.22	$49,734.53	$0.00	$30,256.70
SUMMIT	$20.56	$908.55	$0.00	$0.00	$1,275.66	$0.00	$776.04
SUMTER	$67,557.84	$135,042.42	$0.00	$35,377.86	$188,991.80	$0.00	$115,044.31
SURFSIDE BEACH	$48,365.44	$13,320.24	$0.00	$7,152.99	$18,704.69	$0.00	$11,378.98
SWANSEA	$106.18	$4,691.76	$0.00	$0.00	$6,588.28	$0.00	$4,006.54
SYCAMORE	$1,048.65	$1,379.74	$0.00	$0.00	$1,937.50	$0.00	$1,177.60
TATUM	$143.39	$534.08	$0.00	$0.00	$749.87	$0.00	$455.71
TEGA CAY	$342.82	$11,512.27	$0.00	$0.00	$16,165.66	$0.00	$9,835.90
TIMMONSVILLE	$284.40	$11,154.69	$0.00	$3,378.21	$15,663.87	$0.00	$9,529.10
TRAVELERS REST	$0.00	$15,933.94	$0.00	$3,092.92	$22,374.71	$0.00	$13,612.35
TRENTON	$1,242.27	$2,134.84	$0.00	$301.16	$2,997.69	$0.00	$1,822.81
TROY	$103.34	$3,723.32	$0.00	$0.00	$5,228.26	$0.00	$3,180.88
TURBEVILLE	$3,032.64	$2,900.70	$0.00	$2,519.34	$4,073.26	$0.00	$2,477.02
ULMER	$365.66	$478.83	$0.00	$0.00	$672.30	$0.00	$410.59
UNION	$29,827.90	$55,577.04	$0.00	$21,176.56	$78,042.47	$0.00	$47,478.55
VANCE	$18.15	$471.16	$0.00	$0.00	$661.81	$0.00	$401.56
VARNVILLE	$5,360.09	$10,285.99	$0.00	$3,058.87	$14,443.64	$0.00	$8,789.14
WAGENER	$143.47	$4,771.57	$0.00	$745.23	$6,700.33	$0.00	$4,074.24

TABLE NO. 29 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1986-1987 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
WALHALLA	$4,354.23	$21,004.84	$0.00	$5,745.31	$29,495.54	$0.00	$17,943.77
WALTERBORO	($25,699.26)	$32,791.87	$0.00	$9,180.77	$46,047.26	$0.00	$28,014.28
WARD	$333.69	$515.66	$0.00	$0.00	$724.01	$0.00	$442.17
WARE SHOALS	$1,578.52	$12,517.55	$0.00	$1,010.75	$17,577.40	$0.00	$10,693.16
WATERLOO	$97.26	$1,055.90	$0.00	$0.00	$1,482.53	$0.00	$902.38
WELLFORD	$178.17	$11,315.83	$0.00	$0.00	$15,889.84	$0.00	$9,668.96
WEST COLUMBIA	$41,748.05	$54,975.42	$0.00	$7,518.88	$77,197.77	$0.00	$46,964.20
WEST PELZER	$118.91	$4,986.44	$0.00	$0.00	$7,002.01	$0.00	$4,259.22
WEST UNION	$157.55	$1,582.32	$0.00	$0.00	$2,221.95	$0.00	$1,353.56
WESTMINSTER	$3,194.12	$16,448.10	$0.00	$3,805.92	$23,096.88	$0.00	$14,050.02
WHITMIRE	$2,243.59	$10,763.33	$0.00	$595.08	$15,114.10	$0.00	$9,195.22
WILLIAMS	$108.31	$1,085.06	$0.00	$0.00	$1,523.76	$0.00	$924.93
WILLIAMSTON	$542.96	$22,760.59	$0.00	$1,781.74	$31,960.73	$0.00	$19,446.21
WILLISTON	$10,596.42	$16,755.06	$0.00	$1,536.93	$23,527.86	$0.00	$14,316.21
WINDSOR	$8.80	$288.51	$0.00	$0.00	$405.10	$0.00	$248.15
WINNSBORO	$16,001.68	$15,418.27	$0.00	$6,784.42	$21,650.68	$0.00	$13,170.19
WOODFORD	$42.13	$1,086.58	$0.00	$0.00	$1,525.62	$0.00	$929.45
WOODRUFF	$488.28	$27,309.67	$0.00	$5,791.39	$38,348.91	$0.00	$23,330.95
WOODSIDE	$0.00	$1,103.48	$0.00	$0.00	$1,549.62	$0.00	$942.98
YEMASSEE	$5,945.65	$4,165.34	$0.00	$305.13	$5,848.86	$0.00	$3,559.88
YORK	$5,558.98	$33,873.04	$0.00	$9,058.64	$47,562.88	$0.00	$28,930.25
MUNICIPALITY SUBTOTAL	$7,702,662.33	$6,139,008.71	$0.00	$1,348,800.80	$8,619,455.82	$0.00	$5,244,106.95
GRAND TOTAL	$11,824,191.64	$12,278,018.39	$3,133,861.15	$4,235,390.16	$11,971,440.51	$14,992,519.99	$71,659,608.80

PROPERTY TAX SECTION

I. AIRCRAFT TAX

The aircraft tax became effective in 1976. All real and personal property owned by or leased to companies primarily engaged in the transportation for hire of persons or property shall be taxed on an assessment equal to 9.5% of the fair market value of such property. The South Carolina Tax Commission shall annually make a tax levy against the value so assessed at a rate which will equal the average rates of levy for all purposes in the several taxing districts of the state for the current year.

Net revenue collected from aircraft tax for the fiscal year 1987 amounted to $902,419.57. For the fiscal year 1986, net revenue collected amounted to $538,695.57.

II. PRIVATE CAR LINE TAX

The private car line tax became effective in 1976. The manner in which this type of property is assessed and taxed is identical to the aircraft tax in the preceding item.

Net revenue collected for the fiscal year 1987 totaled $1,099,292.87. For the fiscal year 1986, net revenue collected totaled $1,099,390.62.

TABLE NO. 30 - 1987 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
ABBEVILLE	1	60	$5,822,243	$1,064,915	$329,403	$2,922,455	$8,288,195	$10,432,158	$2,537,050	$737,980	$32,134,399
AIKEN	2	1	$40,131,014	$5,248,342	$1,170,770	$27,131,150	$31,205,060	$37,762,770	$19,011,000	$8,445,330	$170,105,436
ALLENDALE	3	1	$2,067,274	$1,169,411	$590,793	$1,646,208	$1,855,965	$5,827,700	$1,633,210	$603,500	$15,394,061
ANDERSON	4	1	$11,679,022	$387,396	$5,220	$7,684,283	$8,259,108	$4,654,470	$7,483,980	$1,376,380	$41,529,859
ANDERSON	5	2	$6,369,004	$464,504	$21,583	$4,347,940	$4,986,910	$6,399,818	$3,123,040	$980,200	$26,692,999
ANDERSON	6	3	$3,346,734	$405,722	$93,920	$2,474,021	$2,889,330	$7,395,110	$3,264,960	$268,940	$20,138,737
ANDERSON	7	4	$5,334,912	$380,590	$7,090	$6,331,085	$4,077,012	$16,587,600	$1,983,270	$679,980	$35,381,539
ANDERSON	8	5	$24,135,894	$211,080	$2,590	$26,770,452	$8,191,770	$23,633,500	$8,251,550	$8,252,880	$99,449,716
TOTAL			$50,865,566	$1,849,292	$130,403	$47,607,781	$28,404,130	$58,670,498	$24,106,800	$11,558,380	$223,192,850
BAMBERG	9	1	$1,834,124	$1,228,346	$265,560	$2,114,394	$1,983,132	$1,093,330	$866,650	$509,400	$9,894,936
BAMBERG	10	2	$1,358,168	$732,364	$45,072	$1,740,648	$1,559,608	$1,359,160	$1,266,070	$593,430	$8,654,520
TOTAL			$3,192,292	$1,960,710	$310,632	$3,855,042	$3,542,740	$2,452,490	$2,132,720	$1,102,830	$18,549,456
BARNWELL	11	19	$966,176	$319,520	$22,416	$945,390	$1,032,956	$831,980	$657,490	$83,310	$4,859,238
BARNWELL	12	29	$1,241,670	$315,130	$95,394	$1,064,715	$1,075,590	$1,701,560	$423,060	$396,800	$6,313,859
BARNWELL	13	45	$2,762,210	$533,738	$184,878	$3,078,780	$2,933,980	$3,747,710	$1,961,690	$1,212,600	$16,415,586
TOTAL			$4,970,056	$1,168,388	$302,628	$5,088,885	$5,042,526	$6,281,250	$3,042,240	$1,692,710	$27,588,683
BEAUFORT	14	1	$45,995,309	$1,110,635	$796,493	$201,907,903	$31,335,664	$3,243,010	$9,942,790	$10,662,720	$304,994,524
BERKELEY	15	1	$35,855,783	$2,225,333	$2,456,314	$49,649,822	$26,364,980	$53,226,910	$22,362,760	$5,461,470	$197,603,372
CALHOUN	16	1	$3,452,315	$1,769,595	$110,336	$3,187,505	$3,674,680	$19,477,360	$1,563,890	$546,930	$33,782,611
CHARLESTON	17	1	$107,956,241	$1,796,839	$945,375	$251,308,419	$88,105,460	$41,408,660	$31,611,340	$43,616,910	$566,749,244
CHEROKEE	18	1	$12,018,644	$959,897	$164,481	$7,052,742	$15,460,265	$24,416,950	$8,763,850	$2,608,840	$71,445,669
CHESTER	19	1	$7,896,300	$1,020,992	$673,203	$4,859,853	$7,289,050	$21,631,790	$4,903,520	$2,267,150	$50,541,858
CHESTERFIELD	20	1	$7,940,181	$1,902,764	$397,443	$11,814,797	$6,248,300	$16,776,720	$3,183,940	$2,047,280	$50,311,425
CLARENDON	21	1	$1,026,129	$907,269	$133,813	$3,181,044	$1,450,450	$865,070	$484,900	$187,960	$8,236,635
CLARENDON	22	2	$2,838,346	$1,345,022	$343,886	$3,899,175	$3,232,820	$844,840	$883,230	$1,124,750	$14,512,069
CLARENDON	23	3	$929,184	$770,138	$55,413	$645,649	$1,079,790	$251,920	$123,780	$292,760	$4,148,634
TOTAL			$4,793,659	$3,022,429	$533,112	$7,725,868	$5,763,060	$1,961,830	$1,491,910	$1,605,470	$26,897,338
COLLETON	24	1	$7,830,482	$4,513,281	$1,958,655	$17,701,086	$8,307,180	$5,037,470	$10,049,440	$2,379,660	$57,777,254
DARLINGTON	25	1	$18,760,630	$2,694,700	$1,019,774	$14,696,049	$13,425,680	$27,904,570	$33,206,090	$4,582,600	$116,290,093
DILLON	26	1	$967,196	$701,451	$58,614	$564,559	$704,790	$617,590	$332,521	$199,340	$4,146,061
DILLON	27	2	$3,631,722	$942,396	$64,668	$4,613,720	$3,185,520	$4,014,337	$2,161,386	$2,070,570	$20,684,319
DILLON	28	3	$1,203,117	$766,708	$314,220	$976,424	$979,340	$1,543,976	$831,302	$416,780	$7,031,867
TOTAL			$5,802,035	$2,410,555	$437,502	$6,154,703	$4,869,650	$6,175,903	$3,325,209	$2,686,690	$31,862,247
DORCHESTER	29	1	$1,930,466	$653,359	$100,922	$1,833,202	$1,704,710	$314,420	$1,193,150	$560,880	$8,291,109
DORCHESTER	30	2	$23,714,876	$451,195	$507,496	$22,807,278	$13,141,820	$9,159,450	$4,590,260	$3,037,160	$77,409,535
DORCHESTER	31	3	$1,372,217	$494,102	$294,985	$887,928	$2,666,890	$13,294,680	$810,130	$203,050	$20,023,982
TOTAL			$27,017,559	$1,598,656	$903,403	$25,528,408	$17,513,420	$22,768,550	$6,593,540	$3,801,090	$105,724,626
EDGEFIELD	32	1	$5,000,761	$1,665,673	$626,051	$3,369,310	$5,918,290	$3,640,110	$2,466,660	$796,400	$23,483,255

TABLE NO. 30 - 1987 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
FAIRFIELD	33	1	$6,389,918	$1,456,348	$1,152,559	$5,015,391	$4,604,490	$2,517,440	$66,114,450	$796,400	$88,046,996
FLORENCE	34	1	$22,545,239	$2,569,858	$45,698	$31,797,042	$23,360,143	$27,681,110	$10,617,950	$11,132,160	$129,749,200
FLORENCE	35	2	$1,201,083	$1,306,257	$1,244,890	$1,355,853	$1,419,540	$1,248,830	$395,980	$224,490	$8,396,923
FLORENCE	36	3	$3,672,612	$1,958,394	$10,657	$5,594,722	$4,268,469	$1,836,284	$1,344,560	$1,862,040	$20,547,738
FLORENCE	37	4	$1,127,017	$846,652	$7,320	$1,985,899	$1,495,710	$383,480	$805,960	$568,130	$7,220,168
FLORENCE	38	5	$1,044,836	$643,874	$56,071	$1,167,086	$1,263,350	$4,252,160	$491,350	$441,230	$9,359,957
TOTAL			$29,590,787	$7,325,035	$1,364,636	$41,900,602	$31,807,212	$35,401,864	$13,655,800	$14,228,050	$175,273,986
GEORGETOWN	39	1	$16,208,554	$1,764,289	$1,900,921	$58,546,162	$11,310,481	$66,154,970	$3,390,970	$4,477,160	$163,753,507
GREENVILLE	40	1	$131,888,649	$1,698,724	$84,377	$147,972,582	$96,147,295	$110,248,340	$39,760,630	$47,717,888	$575,518,485
GREENWOOD	41	50	$19,051,576	$782,655	$339,604	$18,235,331	$12,816,474	$20,554,750	$5,000,330	$4,846,795	$81,627,515
GREENWOOD	42	51	$2,079,084	$205,630	$59,707	$871,546	$1,101,293	$1,011,840	$914,370	$165,680	$6,409,150
GREENWOOD	43	52	$2,256,315	$270,695	$126,714	$1,350,630	$1,531,108	$6,902,290	$2,648,320	$153,640	$15,239,712
TOTAL			$23,386,975	$1,258,980	$526,025	$20,457,507	$15,448,875	$28,468,880	$8,563,020	$5,166,115	$103,276,377
HAMPTON	44	1	$3,810,591	$927,471	$389,191	$1,874,772	$746,070	$4,855,655	$2,095,620	$772,030	$15,471,400
HAMPTON	45	2	$1,642,428	$834,016	$214,911	$650,182	$1,202,100	$777,060	$603,990	$841,020	$6,765,707
TOTAL			$5,453,019	$1,761,487	$604,102	$2,524,954	$1,948,170	$5,632,715	$2,699,610	$1,613,050	$22,237,107
HORRY	46	1	$40,356,581	$3,949,205	$1,300,999	$208,354,097	$62,700,036	$12,923,410	$9,484,170	$21,598,900	$360,667,398
JASPER	47	1	$3,514,860	$1,399,166	$2,041,956	$4,602,084	$3,283,749	$413,600	$3,400,720	$829,890	$19,486,025
KERSHAW	48	1	$18,801,032	$1,808,502	$1,004,739	$13,340,180	$12,602,790	$26,315,840	$5,365,440	$2,748,640	$81,987,163
LANCASTER	49	1	$17,964,901	$1,032,828	$486,090	$11,287,828	$12,100,500	$15,221,280	$4,520,970	$3,169,270	$65,783,667
LAURENS	50	55	$9,588,673	$789,698	$158,649	$5,871,680	$6,208,870	$7,015,280	$2,907,737	$1,813,500	$34,354,087
LAURENS	51	56	$5,843,338	$531,460	$333,303	$5,366,707	$4,369,830	$4,991,550	$3,325,614	$1,641,960	$26,403,762
TOTAL			$15,432,011	$1,321,158	$491,952	$11,238,387	$10,578,700	$12,006,830	$6,233,351	$3,455,460	$60,757,849
LEE	52	1	$3,535,799	$1,981,344	$176,367	$2,281,379	$3,293,005	$2,821,140	$1,348,430	$953,260	$16,390,724
LEXINGTON	53	1	$20,068,968	$1,518,253	$6,648	$11,229,811	$14,126,200	$13,719,310	$5,278,370	$2,606,960	$68,554,520
LEXINGTON	54	2	$22,786,898	$170,207	$2,508	$22,994,452	$21,327,070	$8,971,190	$6,244,200	$8,797,340	$91,293,865
LEXINGTON	55	3	$3,627,144	$511,496	$40,896	$2,854,676	$2,994,580	$2,201,450	$2,243,050	$777,880	$15,251,172
LEXINGTON	56	4	$1,870,040	$414,536	$10	$969,576	$1,489,250	$7,783,560	$828,320	$162,230	$13,517,522
LEXINGTON	57	5	$34,369,454	$344,966	$11,688	$21,686,486	$18,922,730	$12,331,390	$10,976,850	$3,495,320	$102,138,884
TOTAL			$82,722,504	$2,959,458	$61,750	$59,735,001	$58,859,830	$45,006,900	$25,570,790	$15,839,730	$290,755,963
McCORMICK	58	418	$1,637,076	$579,855	$502,495	$1,929,736	$1,812,540	$1,463,540	$1,198,230	$263,700	$9,387,172
MARION	59	1	$3,926,649	$633,147	$450,729	$2,740,252	$3,552,450	$2,129,640	$1,816,130	$1,131,060	$16,380,057
MARION	60	2	$3,037,680	$505,662	$24,834	$2,420,160	$2,684,240	$1,057,480	$1,230,160	$860,370	$11,810,586
MARION	61	3	$569,399	$484,403	$142,692	$307,852	$661,390	$10	$374,600	$95,950	$2,636,296
MARION	62	4	$282,132	$224,351	$625,023	$133,976	$365,220	$10	$193,730	$12,990	$1,837,432
TOTAL			$7,815,860	$1,847,563	$1,233,278	$5,602,240	$7,263,300	$3,187,140	$3,614,620	$2,100,370	$32,664,371

TABLE NO. 30 - 1987 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
MARLBORO	63	1	$4,077,732	$1,699,835	$1,068,544	$5,736,740	$4,891,740	$7,045,730	$2,254,830	$1,308,600	$28,083,751
NEWBERRY	64	1	$9,499,293	$1,835,058	$550,056	$8,545,274	$8,286,560	$11,356,290	$5,895,490	$2,664,250	$48,632,271
OCONEE	65	1	$18,369,086	$1,217,637	$334,152	$22,397,662	$14,661,765	$18,914,900	$52,182,690	$3,558,510	$131,636,402
ORANGEBURG	66	1	$1,326,802	$597,260	$24,868	$676,171	$1,172,780	$210,840	$686,810	$138,960	$4,834,491
ORANGEBURG	67	2	$1,094,678	$551,565	$45,776	$691,257	$886,030	$130,450	$544,060	$285,130	$4,228,946
ORANGEBURG	68	3	$3,624,568	$797,703	$35,545	$3,362,498	$2,809,010	$4,857,930	$881,440	$723,430	$17,092,124
ORANGEBURG	69	4	$2,063,249	$590,413	$6,503	$834,311	$1,564,040	$5,514,860	$536,280	$124,320	$11,233,976
ORANGEBURG	70	5	$12,775,934	$571,061	$18,609	$11,810,755	$9,340,630	$12,553,060	$3,213,870	$5,604,190	$55,888,109
ORANGEBURG	71	6	$1,247,258	$365,999	$26,395	$572,022	$1,121,400	$164,590	$641,730	$155,800	$4,295,194
ORANGEBURG	72	7	$910,039	$27,768	$7,791	$1,734,916	$823,410	$43,170	$413,410	$1,633,750	$5,594,254
ORANGEBURG	73	8	$545,972	$262,013	$101,138	$354,090	$491,810	$51,670	$495,100	$31,540	$2,333,333
TOTAL			$23,588,500	$3,763,782	$266,625	$20,036,020	$18,209,110	$23,526,570	$7,412,700	$8,697,120	$105,500,427
PICKENS	74	1	$25,147,764	$764,491	$470,588	$28,107,008	$19,968,964	$23,047,110	$18,327,740	$5,249,070	$121,082,735
RICHLAND	75	1	$78,096,868	$1,284,136	$282,798	$131,308,387	$57,300,389	$57,053,670	$35,975,160	$34,886,288	$396,187,696
RICHLAND	76	2	$33,411,804	$410,812	$52,026	$37,611,780	$17,322,869	$13,209,970	$5,031,120	$6,410,955	$113,461,336
TOTAL			$111,508,672	$1,694,948	$334,824	$168,920,167	$74,623,258	$70,263,640	$41,006,280	$41,297,243	$509,649,032
SALUDA	77	1	$3,809,713	$1,320,499	$238,676	$2,705,090	$3,162,310	$1,991,680	$1,988,590	$719,080	$15,935,638
SPARTANBURG	78	1	$8,078,132	$406,517	$12,101	$5,905,658	$5,256,719	$4,054,510	$2,730,340	$1,495,090	$27,939,067
SPARTANBURG	79	2	$12,005,803	$334,761	$4,649	$8,356,112	$8,938,688	$7,717,830	$3,280,670	$1,475,990	$42,114,503
SPARTANBURG	80	3	$4,861,572	$113,880	$23,945	$3,877,976	$4,438,184	$11,359,130	$2,892,380	$900,610	$28,467,677
SPARTANBURG	81	4	$3,403,579	$324,446	$83,271	$2,785,293	$2,812,805	$6,925,570	$2,208,490	$570,640	$19,114,094
SPARTANBURG	82	5	$8,265,482	$235,198	$8,312	$7,224,311	$10,199,254	$9,487,236	$3,321,150	$1,705,480	$40,446,423
SPARTANBURG	83	6	$15,985,349	$299,406	$34,004	$21,786,372	$15,122,984	$18,075,754	$5,614,980	$7,211,738	$84,130,587
SPARTANBURG	84	7	$24,409,278	$33,152	$1,146	$26,948,023	$16,587,825	$10,048,916	$10,396,190	$9,962,283	$98,386,813
TOTAL			$77,009,195	$1,747,360	$167,428	$76,883,745	$63,356,459	$67,668,946	$30,444,200	$23,321,831	$340,599,164
SUMTER	85	2	$9,536,621	$2,623,054	$225,991	$8,754,522	$6,528,820	$9,869,280	$1,857,650	$2,060,260	$41,456,198
SUMTER	86	1	$17,686,621	$131,016	$3,594	$19,980,229	$9,039,700	$6,548,420	$4,124,030	$5,503,300	$63,016,910
TOTAL			$27,223,242	$2,754,070	$229,585	$28,734,751	$15,568,520	$16,417,700	$5,981,680	$7,563,560	$104,473,108
UNION	87	1	$8,005,229	$742,264	$470,798	$4,016,338	$5,375,757	$15,362,580	$3,394,390	$1,248,250	$38,615,606
WILLIAMSBURG	88	1	$6,334,134	$4,254,880	$1,251,940	$10,275,433	$8,613,310	$9,003,960	$2,787,380	$2,336,450	$44,857,487
YORK	89	1	$5,055,049	$565,161	$251,323	$3,285,392	$4,405,576	$5,939,951	$5,833,444	$1,096,799	$26,432,695
YORK	90	2	$9,765,146	$208,602	$59,818	$5,659,453	$5,354,040	$3,454,582	$118,235,635	$901,197	$143,638,473
YORK	91	3	$25,370,973	$286,026	$42,333	$20,543,606	$21,702,231	$30,219,596	$4,503,270	$6,044,434	$108,712,469
YORK	92	4	$7,748,326	$85,799	$11,271	$8,003,970	$6,181,678	$2,026,753	$2,141,795	$2,118,083	$28,317,675
TOTAL			$47,939,494	$1,145,588	$364,745	$37,492,421	$37,643,525	$41,640,882	$130,714,144	$10,160,513	$307,101,312
STATE TOTALS			$1,164,578,924	$94,236,761	$32,536,978	$1,701,846,765	$920,736,546	$1,043,120,576	$689,239,274	$340,286,300	$5,986,582,124

TABLE NO. 31 - MANUFACTURING PROPERTY
1987 PROPERTY TAX ASSESSMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE
ABBEVILLE	74	$8,995,150
AIKEN	138	$39,786,460
ALLENDALE	26	$1,375,670
ANDERSON	334	$56,226,990
BAMBERG	33	$2,528,270
BARNWELL	35	$6,175,740
BEAUFORT	49	$2,747,440
BERKELEY	76	$50,769,530
CALHOUN	20	$25,753,700
CHARLESTON	148	$41,678,460
CHEROKEE	98	$24,930,370
CHESTER	63	$15,934,500
CHESTERFIELD	101	$17,629,220
CLARENDON	42	$2,099,270
COLLETON	50	$4,839,920
DARLINGTON	81	$19,853,320
DILLON	46	$6,142,360
DORCHESTER	69	$14,945,620
EDGEFIELD	41	$3,724,930
FAIRFIELD	37	$1,052,810
FLORENCE	192	$32,791,720
GEORGETOWN	86	$52,624,370
GREENVILLE	754	$97,303,110
GREENWOOD	139	$25,956,870
HAMPTON	42	$1,561,230
HORRY	133	$12,305,370
JASPER	12	$572,310
KERSHAW	78	$25,753,980
LANCASTER	101	$15,665,500
LAURENS	126	$12,330,450
LEE	19	$2,921,310
LEXINGTON	265	$35,203,420
MCCORMICK	24	$1,553,500
MARION	48	$9,001,300
MARLBORO	43	$6,410,020
NEWBERRY	74	$10,277,440
OCONEE	154	$20,566,560
ORANGEBURG	132	$24,854,490
PICKENS	151	$25,046,100
RICHLAND	285	$62,003,080
SALUDA	24	$1,347,290
SPARTANBURG	527	$88,961,040
SUMTER	104	$14,644,420
UNION	87	$10,399,420
WILLIAMSBURG	51	$5,718,200
YORK	280	$80,879,930
	5,492	$1,023,842,160

TABLE NO. 32 - PIPELINE COMPANIES 1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
C & T PIPELINE, INC.		
Chester	$5,560	
Kershaw	$11,120	
Lancaster	$13,160	
York	$10,300	$40,140
CAROTANE, INC.		
Abbeville	$6,650	
Chesterfield	$2,150	
Dillon	$2,580	
Florence	$2,070	
Greenwood	$290	
Horry	$4,090	
Kershaw	$8,860	
McCormick	$210	
Marion	$2,890	
Richland	$6,490	$36,280
CAROLINA-TRANSCO PROPANE COMPANY		
York	$1,322,850	$1,322,850
CARO-TRAN COMPANY		
Chester	$52,150	
Kershaw	$75,440	
Lancaster	$123,570	
York	$96,690	$347,850
COLONIAL PIPELINE COMPANY		
Abbeville	$274,980	
Aiken	$20,750	
Anderson	$2,078,060	
Cherokee	$1,665,990	
Edgefield	$79,700	
Greenville	$966,210	
Greenwood	$71,550	
Laurens	$133,960	
McCormick	$190,760	
Spartanburg	$1,691,820	
York	$26,220	$7,200,000
DIXIE PIPELINE		
Aiken	$70,220	
Chesterfield	$142,540	
Edgefield	$71,210	

TABLE NO. 32 - PIPELINE COMPANIES 1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Kershaw	$107,360	
Lexington	$149,700	
McCormick	$6,950	
Marlboro	$12,950	
Richland	$39,070	$600,000
PLANTATION PIPELINE COMPANY		
Anderson	$426,880	
Cherokee	$283,530	
Greenville	$215,030	
Laurens	$7,360	
Spartanburg	$467,200	$1,400,000
SOUTH CAROLINA PIPELINE CORPORATION		
Abbeville	$49,440	
Aiken	$1,515,680	
Allendale	$33,900	
Anderson	$13,700	
Bamberg	$6,240	
Barnwell	$72,400	
Beaufort	$66,580	
Berkeley	$1,654,730	
Calhoun	$8,610	
Charleston	$101,640	
Cherokee	$29,430	
Chester	$131,270	
Chesterfield	$160,600	
Colleton	$34,160	
Darlington	$174,290	
Dillon	$83,020	
Dorchester	$431,260	
Edgefield	$37,820	
Fairfield	$15,710	
Florence	$137,180	
Georgetown	$94,490	
Greenwood	$35,510	
Hampton	$84,240	
Horry	$62,250	
Jasper	$1,260	
Kershaw	$584,920	
Lancaster	$62,800	
Lee	$95,730	
Lexington	$508,990	
Marion	$106,570	
Marlboro	$77,350	
Newberry	$110,300	
Orangeburg	$469,480	

TABLE NO. 32 - PIPELINE COMPANIES 1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Richland	$489,780	
Saluda	$105,570	
Spartanburg	$51,040	
Sumter	$55,880	
Union	$103,650	
Williamsburg	$22,670	
York	$130,360	$8,010,500
SOUTHERN NATURAL GAS COMPANY		
Aiken	$276,200	
Jasper	$689,170	$965,370
TRANSCONTINENTAL GAS PIPELINE CORP.		
Anderson	$997,960	
Cherokee	$644,320	
Greenville	$640,380	
Laurens	$76,710	
Spartanburg	$1,370,630	$3,730,000
STATE TOTALS		$23,652,990

TABLE NO. 33 - WATER COMPANIES 1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AUGUSTA FIELDS UTILITY SYSTEM, INC.		
Greenwood	$770	$770
B & B WATER WORKS		
Spartanburg	$7,050 est.	$7,050 est.
CAROLINA WATER SERVICE, INC.		
Dorchester	$1,130	
Lancaster	$4,130	
Lexington	$15,290	
Sumter	$1,730	
Williamsburg	$450	
York	$23,910	$46,640
CLEMMONS TRAILER PARK WATER CO.		
Berkeley	$82,500 est.	$82,500 est.
DINKINS WATER SYSTEM		
Sumter	$1,575 est.	$1,575 est.
E & R PARTNERSHIP		
Clarendon	$1,230	$1,230
EAGLE POINT WATER COMPANY		
Clarendon	$1,900	$1,900
FAIRFOREST WATER SYSTEM		
Greenwood	$540	$540
GENERAL UTILITIES		
Lexington	$2,890 est.	
Richland	$6,440 est.	$9,330 est.
GRASSY POND WATER COMPANY		
Cherokee	$145,200	$145,200
H & H ENTERPRISES, INC.		
York	$1,620	$1,620
HARBOR ISLAND		
Beaufort	$2,520	$2,520
HARE WATER WORKS		
Berkeley	$8,480	$8,480
HEATER UTILITIES, INC.		
Fairfield	$2,520	
Lexington	$53,600	
Richland	$22,390	
Saluda	$660	
Sumter	$3,960	$83,130
HILTON HEAD WATER COMPANY		
Beaufort	$8,010	$8,010

TABLE NO. 33 - WATER COMPANIES 1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
HYDE PARK WATER WORKS Greenwood	$310	$310
ISLE OF PALMS WATER COMPANY Charleston	$9,010	$9,010
KIAWAH ISLAND UTILITY, INC. Charleston	$379,710	$379,710
LAKE CHINQUAPIN WATER COMMISSION Greenwood	$90	$90
LAKE MOUNTRIE WATER COMPANY Berkeley	$220	$220
LAKE MURRAY UTILITIES, INC. Lexington	$1,670	$1,670
LAKE VUE WATER WORKS Clarendon	$150 est.	$150 est.
LAKEWOOD COMMUNITY WATER PLANT, INC. Lexington	$690	$690
OAK GROVE ESTATES UTILITIES, INC. Lexington	$3,000	$3,000
PORTER WATER COMPANY, INC. Greenville	$4,850	$4,850
RIVER PINES WATER SYSTEMS, INC. York	$16,620	$16,620
SANTEE COOPER RESOURT, INC. Orangeburg	$5,600	$5,600
SOUTHLAND UTILITIES, INC. Lexington	$6,060	$6,060
STEPHENSON INVESTMENT COMPANY, INC. Lexington	$1,830 est.	$1,830 est.
TCU, INCORPORATED York	$23,240	$23,240
UNITED UTILITIES, INC. Spartanburg	$9,720	$9,720
WESTOVER WATER COMPANY Greenwood	$815	$815
WESTSIDE WATER COMPANY, INC. Sumter	$5,415 est.	$5,415 est.
WEXFORD UTILITY COMPANY		

TABLE NO. 33 - WATER COMPANIES 1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Beaufort	$20,690	$20,690
STATE TOTAL		$890,185

TABLE NO. 34 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE SEABOARD COASTLINE RAILROAD SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1987

COUNTY	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Abbeville	33.51	$365,370
Aiken	18.55	$115,990
Allendale	40.75	$310,950
Anderson	25.86	$290,550
Bamberg	29.92	$326,710
Barnwell	39.77	$402,740
Beaufort	0.41	$5,230
Berkeley	78.98	$743,910
Calhoun	18.62	$162,830
Charleston	50.26	$576,920
Cherokee	2.50	$29,030
Chester	29.26	$312,480
Chesterfield	55.39	$442,790
Clarendon	25.64	$246,590
Colleton	37.03	$344,270
Darlington	32.77	$120,390
Dillon	39.71	$414,350
Dorchester	1.16	$1,920
Florence	68.91	$1,016,630
Georgetown	30.61	$135,520
Greenville	47.63	$578,560
Greenwood	54.98	$544,390
Hampton	54.73	$449,580
Horry	30.63	$254,600
Jasper	49.99	$548,230
Kershaw	36.20	$369,530
Lancaster	7.44	$78,560
Laurens	94.61	$818,260
Lee	18.54	$186,770
Lexington	35.81	$375,400
McCormick	31.42	$241,880
Marion	45.44	$462,510
Marlboro	45.38	$326,090
Newberry	37.05	$331,860
Orangeburg	71.95	$521,810
Richland	61.39	$857,910
Spartanburg	60.64	$694,680
Sumter	52.83	$755.370
Union	13.99	$146,380
Williamsburg	61.00	$592,600
York	7.51	$79,860
TOTAL	1,578.77	$15,580,000

TABLE NO. 35 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE NORFOLK SOUTHERN SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1987

SOUTHERN RAILWAY SYSTEM	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Aiken	65.98	$391,930
Anderson	24.54	$87,200
Bamberg	20.03	$76,100
Barnwell	24.52	$124,200
Calhoun	15.15	$143,940
Charleston	13.99	$171,780
Cherokee	34.35	$680,480
Chester	21.76	$376,380
Dorchester	34.92	$333,800
Edgefield	20.90	$195,380
Fairfield	61.09	$813,240
Greenville	29.76	$636,260
Greenwood	12.13	$77,400
Kershaw	5.12	$12,100
Lancaster	32.14	$76,200
Lexington	57.11	$644,560
Newberry	42.71	$244,700
Oconee	45.11	$793,710
Orangeburg	41.92	$361,420
Pickens	26.72	$745,620
Richland	70.02	$925,450
Saluda	14.40	$213,040
Spartanburg	64.38	$1,884,570
Sumter	20.75	$25,500
Union	35.39	$306,880
York	57.62	$482,160
TOTAL NORFOLK SOUTHERN	892.51	$10,824,000

TABLE NO. 36 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR TAX YEAR 1987

LOCAL RAILROADS	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Greenville & Northern	11.32	$50,000
Hampton & Branchville	16.65	$62,300
Lancaster & Chester	28.60	$359,270
North Charleston Terminal	2.29	$50,000
Pickens Railroad	9.30	$23,750
TOTAL LOCAL-RAILROADS	68.16	$545,320

TABLE NO. 37 - LIGHT, HEAT AND POWER COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
CAROLINA POWER & LIGHT CO.		
Chesterfield	$993,774	
Clarendon	$424,973	
Darlington	$29,780,041	
Dillon	$754,304	
Florence	$3,430,687	
Georgetown	$102,668	
Horry	$108,033	
Kershaw	$824,252	
Lee	$553,437	
Marion	$1,448,196	
Marlboro	$727,149	
Sumter	$1,862,995	
Williamsburg	$746,491	$41,757,000
DUKE POWER COMPANY		
Abbeville	$640,270	
Aiken	$112,090	
Anderson	$12,265,670	
Cherokee	$2,819,170	
Chester	$2,973,200	
Fairfield	$450,010	
Greenville	$14,948,170	
Greenwood	$5,306,130	
Kershaw	$692,840	
Lancaster	$2,679,780	
Laurens	$1,683,750	
McCormick	$86,630	
Newberry	$1,321,560	
Oconee	$49,060,120	
Pickens	$12,577,320	
Saluda	$550	
Spartanburg	$12,027,060	
Union	$489,700	
York	$24,831,980	$144,966,000
CLIFTON POWER CORPORATION		
Spartanburg	$5,190	$5,190
GEORGIA POWER COMPANY		
Aiken	$8,520	
Edgefield	$4,030	
Oconee	$243,230	$255,780
LOCKHART POWER COMPANY		
Cherokee	$15,190	

TABLE NO. 37 - LIGHT, HEAT AND POWER COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Chester	$21,240	
Spartanburg	$25,850	
Union	$588,070	
York	$8,980	$659,330
MPX COMPANY		
Berkeley	$28,950	
Calhoun	$49,540	
Charleston	$79,040	
Dorchester	$184,250	
Lexington	$82,380	
Orangeburg	$124,690	
Richland	$7,800	$556,650
NORTH CAROLINA ELECTRIC MEMBERSHIP CORPORATION		
York	$70,617,840	$70,617,840
NORTH CAROLINA MUNICIPAL POWER AGENCY #1		
York	$88,706,690	$88,706,690
PEOPLES NATURAL GAS CO. OF SC		
Darlington	$121,970	
Florence	$330,770	
Sumter	$314,860	$767,600
PIEDMONT MUNICIPAL POWER AGENCY		
Greenville	$4,670	
York	$31,542,330	$31,547,000
PIEDMONT NATURAL GAS COMPANY		
Anderson	$1,154,770	
Greenville	$2,926,530	
Spartanburg	$1,501,200	$5,582,500
SALUDA RIVER ELECTRIC CORP., INC.		
Laurens	$5,400	
York	$24,495,250	$24,500,650
SOUTH CAROLINA ELECTRIC & GAS CO.		
Abbeville	$294,990	
Aiken	$10,633,370	

TABLE NO. 37 - LIGHT, HEAT AND POWER COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Allendale	$680,140	
Bamberg	$723,640	
Barnwell	$1,147,560	
Beaufort	$3,418,970	
Berkeley	$2,228,380	
Calhoun	$587,100	
Charleston	$13,757,130	
Chester	$17,580	
Chesterfield	$121,590	
Colleton	$8,333,360	
Darlington	60	
Dillon	$96,690	
Dorchester	$2,832,760	
Edgefield	$1,096,780	
Fairfield	$61,214,620	
Florence	$108,740	
Georgetown	$288,000	
Greenwood	$15,150	
Hampton	$1,378,160	
Horry	$256,630	
Jasper	$947,490	
Kershaw	$273,710	
Lee	$31,330	
Lexington	$14,110,300	
McCormick	$324,510	
Marion	$146,690	
Newberry	$1,447,820	
Orangeburg	$1,942,270	
Richland	$21,652,890	
Saluda	$971,410	
Sumter	$160	
Union	$389,020	
Williamsburg	$31,000	$151,500,000
SOUTH CAROLINA GENERATING COMPANY, INC.		
Berkeley	$13,988,000	$13,988,000
UNITED CITIES GAS COMPANY		
Cherokee	$350,000	$350,000
STATE TOTAL		$575,760,230

TABLE NO. 38 - ELECTRIC COOPERATIVES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AIKEN ELECTRIC COOP., INC.		
Aiken	$1,058,370	
Barnwell	$18,820	
Calhoun	$25,500	
Edgefield	$343,640	
Greenwood	$290	
Lexington	$98,940	
McCormick	$34,600	
Orangeburg	$198,940	
Saluda	$82,810	$1,861,910
AQUENERGY SYSTEMS, INC.		
Greenville	$16,070	
Pickens	$14,820	
Spartanburg	$10,410	$41,300
AQUENERGY II, LTD. PARTNERSHIP		
Oconee	$97,450	$97,450
AQUENERGY III, LTD. PARTNERSHIP		
Pickens	$16,900	$16,900
BERKELEY ELECTRIC COOP., INC.		
Berkeley	$2,506,850	
Charleston	$1,246,840	
Dorchester	$104,230	$3,857,920
BLACK RIVER ELECTRIC COOP., INC.		
Clarendon	$286,230	
Kershaw	$326,580	
Lee	$207,520	
Sumter	$824,850	$1,645,180
BLUE RIDGE ELECTRIC COOP., INC.		
Anderson	$244,360	
Greenville	$157,260	
Oconee	$1,061,680	
Pickens	$874,000	
Spartanburg	$1,030	$2,338,330

TABLE NO. 38 - ELECTRIC COOPERATIVES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
BROAD RIVER ELECTRIC COOP., INC.		
Cherokee	$444,630	
Newberry	$11,830	
Spartanburg	$245,270	
Union	$158,070	$859,800
CENTRAL ELECTRIC POWER COOP.		
Aiken	$16,390	
Allendale	$1,760	
Bamberg	$24,430	
Barnwell	$65,480	
Beaufort	$48,600	
Berkeley	$127,840	
Calhoun	$14,250	
Charleston	$331,730	
Chester	$6,580	
Chesterfield	$82,230	
Clarendon	$12,140	
Colleton	$158,530	
Darlington	$20,020	
Dillon	$2,770	
Dorchester	$58,830	
Edgefield	$6,220	
Fairfield	$26,850	
Florence	$18,250	
Georgetown	$10,760	
Hampton	$48,020	
Horry	$69,640	
Jasper	$14,380	
Kershaw	$68,150	
Lancaster	$9,830	
Laurens	$150	
Lee	$4,090	
Lexington	$30,490	
McCormick	$220	
Marion	$5,020	
Marlboro	$9,540	
Newberry	$52,960	
Orangeburg	$17,990	
Richland	$370,860	
Saluda	$2,610	
Sumter	$27,500	
Williamsburg	$111,530	
York	$60	$1,876,700

TABLE NO. 38 - ELECTRIC COOPERATIVES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
COASTAL ELECTRIC COOP., INC.		
Bamberg	$590	
Colleton	$441,160	$441,750
EDISTO ELECTRIC COOP., INC.		
Allendale	$90,860	
Bamberg	$241,620	
Barnwell	$193,210	
Berkeley	$1,420	
Colleton	$980	
Dorchester	$176,640	
Hampton	$7,490	
Orangeburg	$166,860	$879,080
FAIRFIELD ELECTRIC COOP., INC.		
Chester	$152,120	
Fairfield	$282,260	
Kershaw	$314,720	
Richland	$254,180	
York	$1,790	$1,005,070
HORRY ELECTRIC COOP., INC.		
Horry	$1,796,270	$1,796,270
LAURENS ELECTRIC COOP., INC.		
Abbeville	$5,080	
Anderson	$18,400	
Greenville	$435,910	
Laurens	$961,340	
Newberry	$27,560	
Spartanburg	$377,560	
Union	$3,460	$1,829,310
LITTLE RIVER ELECTRIC COOP.		
Abbeville	$284,010	
Anderson	$132,130	
Greenwood	$730	
McCormick	$126,500	$543,370
LYNCHES RIVER ELECTRIC COOP.		
Chesterfield	$520,430	

TABLE NO. 38 - ELECTRIC COOPERATIVES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Kershaw	$148,270	
Lancaster	$194,210	$862,910
MARLBORO ELECTRIC COOPERATIVE		
Dillon	$94,490	
Marlboro	$262,280	$356,770
MID-CAROLINA ELECTRIC COOP.		
Aiken	$19,170	
Lexington	$1,875,060	
Newberry	$25,540	
Richland	$356,250	
Saluda	$317,020	$2,593,040
NEWBERRY ELECTRIC COOPERATIVE		
Fairfield	$27,120	
Laurens	$15,280	
Lexington	$7,500	
Newberry	$762,750	$812,650
PALMETTO ELECTRIC COOPERATIVE		
Allendale	$3,220	
Beaufort	$2,450,670	
Hampton	$375,170	
Jasper	$493,920	$3,322,980
PEE DEE ELECTRIC COOPERATIVE		
Chesterfield	$205,120	
Darlington	$1,221,130	
Dillon	$196,150	
Florence	$367,630	
Lee	$37,440	
Marion	$452,620	$2,480,090
SANTEE ELECTRIC COOPERATIVE		
Clarendon	$325,000	
Florence	$355,860	
Georgetown	$818,850	
Williamsburg	$758,510	$2,258,220

TABLE NO. 38 - ELECTRIC COOPERATIVES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
TRI-COUNTY ELECTRIC COOPERATIVE		
Calhoun	$272,260	
Kershaw	$4,620	
Lexington	$55,330	
Orangeburg	$233,150	
Richland	$264,670	
Sumter	$350	$830,380
YORK ELECTRIC COOPERATIVE		
Cherokee	$16,170	
Chester	$48,300	
Lancaster	$79,850	
York	$1,454,760	$1,599,080
STATE TOTAL		$34,206,460

TABLE NO. 39 - LOCAL TELEPHONE COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
ALLTEL SOUTH CAROLINA		
(FORMERLY SC TELEPHONE CO.)		
Kershaw	$34,630	
Lancaster	$209,610	
Lexington	$910,090	
Spartanburg	$745,550	$1,899,880
BLUFFTON TELEPHONE & APPLIANCE CO.		
Beaufort	$388,610	$388,610
CHESNEE TELEPHONE CO., INC.		
Cherokee	$30,340	
Spartanburg	$286,350	$316,690
CHESTER TELEPHONE COMPANY		
Chester	$649,400	
Fairfield	$12,370	
Lancaster	$230	
Union	$3,280	$665,280
CONTINENTAL TELEPHONE SERVICE CORP.		
Aiken	$105,530	
Calhoun	$110	
Greenville	$962,750	
Laurens	$910	
Orangeburg	$228,660	$1,297,960
FARMERS TELEPHONE COOPERATIVE		
Clarendon	$70,730	
Florence	$128,250	
Lee	$51,370	
Sumter	$230,370	
Williamsburg	$83,620	$564,340
FORT MILL TELEPHONE COMPANY		
Lancaster	$19,550	
York	$679,160	$698,710
GENERAL TELEPHONE CO. OF THE SOUTHEAST		
Abbeville	$405,070	
Allendale	$140,740	
Bamberg	$230,910	

TABLE NO. 39 - LOCAL TELEPHONE COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Beaufort	$13,680	
Charleston	$406,250	
Clarendon	$317,090	
Colleton	$354,940	
Darlington	$199,380	
Fairfield	$885,940	
Florence	$1,071,720	
Georgetown	$2,285,190	
Hampton	$152,710	
Horry	$7,782,480	
Laurens	$451,320	
Lee	$181,950	
McCormick	$141,530	
Spartanburg	$327,450	
Sumter	$2,340,720	
Williamsburg	$636,110	$18,325,180
HARGRAY TELEPHONE COMPANY		
Beaufort	$3,317,050	
Jasper	$226,720	$3,543,770
HEATH SPRINGS TELEPHONE COMPANY		
Lancaster	$42,220	$42,220
HOME TELEPHONE COMPANY		
Berkeley	$549,920	
Dorchester	$61,850	$611,770
HORRY TELEPHONE COOPERATIVE, INC.		
Georgetown	$16,490	
Horry	$958,260	$974,750
LANCASTER TELEPHONE COMPANY		
Chester	$38,390	
Lancaster	$842,340	$880,730
LIGHTNET		
Aiken	$27,310	
Allendale	$118,240	
Bamberg	$14,010	
Barnwell	$16,380	
Chesterfield	$29,000	
Hampton	$16,530	

TABLE NO. 39 - LOCAL TELEPHONE COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Jasper	$2,940	
Kershaw	$29,810	
Lexington	$16,800	
Marlboro	$7,460	
Orangeburg	$15,120	
Richland	$67,850	$361,450
LOCKHART TELEPHONE		
Chester	$3,990	
Union	$23,580	
York	$360	$27,930
MCI TELECOMMUNICATIONS CORP.		
Aiken	$189,430	
Allendale	$353,940	
Anderson	$112,240	
Bamberg	$112,350	
Charleston	$286,270	
Cherokee	$118,630	
Dillon	$115,310	
Florence	$271,760	
Greenville	$438,330	
Hampton	$115,700	
Lexington	$112,210	
Oconee	$116,980	
Orangeburg	$112,350	
Richlang	$286,680	
Sumter	$119,370	
Union	$109,700	
York	$108,000	$3,079,250
McCLELLANVILLE TELEPHONE COMPANY		
Charleston	$101,510	$101,510
NORWAY TELEPHONE COMPANY		
Orangeburg	$26,210	$26,210
PALMETTO RURAL TELEPHONE CO-OP.		
Colleton	$167,440	$167,440
PIEDMONT RURAL TELEPHONE COOP., INC.		
Laurens	$123,210	$123,210

TABLE NO. 39 - LOCAL TELEPHONE COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
POND BRANCH TELEPHONE COMPANY		
Aiken	$73,150	
Lexington	$371,120	
Orangeburg	$9,480	$453,750
RIDGE TELEPHONE COMPANY		
Aiken	$23,270	
Edgefield	$2,040	
Saluda	$82,300	$107,610
RIDGEWAY TELEPHONE SYSTEM		
Fairfield	$54,610	
Richland	$160	$54,770
ROCK HILL TELEPHONE COMPANY		
Chester	$1,610	
Lancaster	$15,860	
York	$2,716,480	$2,733,950
SANDHILL TELEPHONE COOPERATIVE		
Chesterfield	$386,600	
Kershaw	$35,170	$421,770
SOUTHERN NET SERVICES, INC.		
Anderson	$145,570	
Cherokee	$76,320	
Charleston	$8,240	
Greenville	$659,340	
Horry	$18,450	
Richland	$45,800	
Spartanburg	$95,290	
York	$69,710	$1,118,720
ST. MATTHEWS TELEPHONE CO., INC.		
Calhoun	$286,460	$286,460
ST. STEPHEN TELEPHONE COMPANY		
Berkeley	$208,820	$208,820
TELECOMMUNICATIONS SYSTEMS, INC.		
Abbeville	$17,320	
Anderson	$43,610	
Berkeley	$10,630	
Calhoun	$32,190	
Charleston	$40,340	
Dorchester	$25,060	
Florence	$2,340	
Greenville	$102,660	
Greenwood	$16,850	

TABLE NO. 39 - LOCAL TELEPHONE COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Horry	$410	
Laurens	$860	
Lexington	$29,710	
Newberry	$50,830	
Orangeburg	$30,040	
Pickens	$15,440	
Richland	$211,330	
Spartanburg	$70,890	$700,510
U. S. SPRINT COMMUNICATIONS		
Aiken	$201,710	
Allendale	$828,700	
Bamberg	$109,170	
Barnwell	$80,540	
Chester	$30,920	
Chesterfield	$197,400	
Dorchester	$10	
Fairfield	$24,950	
Greenville	$2,490	
Hampton	$105,650	
Jasper	$18,830	
Kershaw	$207,570	
Lexington	$156,070	
Marlboro	$58,140	
Orangeburg	$117,970	
Richland	$121,770	$2,261,890
UNITED STATES TRANSMISSION SYSTEMS, INC.		
Anderson	$18,030	
Cherokee	$20,930	
Greenville	$16,610	
Laurens	$17,280	
Spartanburg	$76,900	$149,750
UNITED TELEPHONE CO. OF THE CAROLINAS		
Abbeville	$13,890	
Allendale	$630	
Beaufort	$1,321,370	
Berkeley	$220	
Greenwood	$1,815,010	
Hampton	$397,910	
Jasper	$167,880	
Laurens	$25,750	
McCormick	$1,950	
Newberry	$3,220	

TABLE NO. 39 - LOCAL TELEPHONE COMPANIES
1987 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Orangeburg	$324,320	
Saluda	$160,490	$4,232,640
WEST CAROLINA RURAL TELEPHONE COOP., INC.		
Abbeville	$59,430	
Anderson	$70,120	
McCormick	$12,750	$142,300
WILLISTON TELEPHONE COMPANY		
Aiken	$3,450	
Barnwell	$140,310	
Orangeburg	$173,460	$317,220
STATE TOTAL		$47,287,050

TABLE NO. 40 - MAJOR COMMUNICATIONS COMPANIES
1987 PROPERTY TAX ASSESSMENTS

COUNTY	ATLANTIC TELEPHONE AND TELEGRAPH	SOUTHERN BELL TELEPHONE	WESTERN UNION TELEGRAPH CO.
Abbeville	$229,750	$46,930	$90
Aiken	$65,920	$4,951,620	$3,320
Allendale	$131,280	$320,110	$0
Anderson	$50,010	$5,992,580	$4,470
Bamberg	$61,150	$596,990	$740
Barnwell	$84,330	$873,390	$190
Beaufort	$120	$29,080	$3,340
Berkeley	$27,330	$1,337,370	$710
Calhoun	$0	$127,270	$20
Charleston	$1,106,270	$15,184,330	$31,390
Cherokee	$78,910	$1,573,100	$1,170
Chester	$148,750	$0	$1,230
Chesterfield	$80,560	$495,370	$900
Clarendon	$0	$0	$460
Colleton	$175,580	$138,960	$250
Darlington	$111,760	$2,543,690	$1,490
Dillon	$883,200	$951,590	$60
Dorchester	$76,770	$3,184,990	$900
Edgefield	$33,070	$700,620	$0
Fairfield	$296,250	$67,050	$0
Florence	$740,150	$4,816,260	$11,790
Georgetown	$0	$0	$2,070
Greenville	$1,369,900	$15,920,010	$38,440
Greenwood	$57,590	$0	$2,510
Hampton	$41,480	$0	$110
Horry	$135,980	$760	$6,740
Jasper	$0	$10,150	$0
Kershaw	$159,270	$1,900,470	$3,020
Lancaster	$146,980	$490	$780
Laurens	$487,760	$825,330	$1,010
Lee	$58,130	$26,190	$220
Lexington	$126,290	$4,856,610	$1,190
McCormick	$81,380	$400	$0
Marion	$67,650	$1,370,640	$680
Marlboro	$5,280	$908,750	$380
Newberry	$111,460	$1,417,500	$100
Oconee	$0	$2,356,130	$240
Orangeburg	$21,830	$2,725,610	$2,610
Pickens	$21,970	$3,591,310	$870
Richland	$3,114,790	$17,668,590	$56,160
Saluda	$0	$163,040	$0
Spartanburg	$79,490	$8,667,470	$11,490
Sumter	$203,380	$40,820	$5,970
Union	$284,710	$1,015,100	$1,740
Williamsburg	$38,570	$15,900	$230
York	$294,950	$1,587,430	$4,620
STATE TOTAL	$11,290,000	$109,000,000	$203,700

REPORT OF THE TAX DIVISION OF THE ATTORNEY GENERAL'S OFFICE TO THE TAX COMMISSION FOR THE PERIOD ENDING JUNE 30, 1987

This report reflects cases that have been resolved by a court and does not include cases now pending.

IN THE SOUTH CAROLINA SUPREME COURT

MULTI-CINEMA LTD. v. SOUTH CAROLINA TAX COMMISSION - This action involved a refund suit seeking the recovery of taxes paid under section 12-21-2710, commonly referred to as the x-rated movie tax. The circuit court ordered the refund and the Tax Commission appealed to the South Carolina Supreme Court. The Supreme Court upheld the lower court's decision, ending the matter.

J & K PARTNERSHIP v. SOUTH CAROLINA TAX COMMISSION - J & K Partnership brought this action under the Administrative Procedures Act seeking a review of a Tax Commission finding. That finding upheld the assessor's valuation of J & K's property. The circuit court affirmed the Tax Commission's decision and the matter was appealed to the Supreme Court. The Supreme Court dismissed the appeal under Rule 23, thus ending the matter.

JAN L. CHAPMAN v. SOUTH CAROLINA TAX COMMISSION - This action involved a challenge to the constitutionality of South Carolina's income tax law. The circuit court upheld the constitutionality of the tax and the taxpayer appealed to the South Carolina Supreme Court. The Supreme Court upheld the lower court's decision. An appeal to the U.S. Supreme Court by the taxpayer was denied by that court.

DUKE POWER CO. v. SOUTH CAROLINA TAX COMMISSION - Duke Power Company brought this action seeking a refund of taxes. The issue was whether the gross receipts received from the sale of a business asset should be included in the measure of Duke's corporate license tax. The circuit court ordered the refund and the Tax Commission appealed to the South Carolina Supreme Court. On hearing the matter, the Supreme Court agreed with the position of the Tax Commission and reversed the lower court.

DAVID C. MORRIS v. SOUTH CAROLINA TAX COMMISSION - This action involved a challenge to the constitutionality of South Carolina's income tax law. The taxpayer sought to recover income taxes paid under protest for the tax years 1982 and 1983. The circuit court upheld the constitutionality of the statute and the taxpayer appealed to the South Carolina Supreme Court. The Supreme Court upheld the lower court's decision, ending the matter.

STANDARD FEDERAL SAVINGS AND LOAN ASSOCIATION v. KENNETH R. PEARCE, ET AL. - This action resulted when the Master-in-Equity ruled that the liens of the Tax Commission had expired under the 10-year statute of limitations while awaiting a surplus funds hearing following a foreclosure action. The matter was appealed to the Supreme Court. The case was settled upon payment of the liens by the defendant and the appeal was settled.

IN THE SOUTH CAROLINA COURT OF APPEALS

HAYWOOD MALL ASSOCIATES v. SOUTH CAROLINA TAX COMMISSION - This is an action under the Administrative Procedures Act and is to determine a valuation question for purposes of ad valorem taxation. The lower court ruled in favor or the Tax Commission. The Court of Appeals upheld the decision of the lower court.

IN THE UNITED STATES DISTRICT COURT

THE GOODYEAR TIRE AND RUBBER CO. v. FOWLER TIRE INC., ET AL. - This action sought the disclosure of records held by the South Carolina Tax Commission. A hearing was held and resulted in an order directing the records to be produced. No appeal was taken and the matter was ended.

LEROY CULP, ET AL. v. HELEN MACKEY, ET AL. (ESTATE OF LATE HANDY WHITE) - This action was filed in the United States District Court for the Eastern District of Pennsylvania. The petitioner sought to reopen the administration of an estate that had for many years been concluded. Allegations were made concerning the distribution and present ownership of estate assets. The petition was dismissed by order of the District Court and the case is ended.

BETTY D. ANDERSON v. SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION, ET AL. - This matter was a suit against several state agencies challenging the right to apply her income tax refunds to outstanding educational loan debts. The District Court dismissed the complaint and the matter is now ended.

IN THE COURTS OF COMMON PLEAS

H & S CORPORATION v. SOUTH CAROLINA TAX COMMISSION -
AILEEN HUMPHRIES v. SOUTH CAROLINA TAX COMMISSION -
DON COLE v. SOUTH CAROLINA TAX COMMISSION -
CAROLINA CINEMA CORP. v. SOUTH CAROLINA TAX COMMISSION -
FLORENCE S. TARLTON v. SOUTH CAROLINA TAX COMMISSION -

ROBARDI, INC. v. SOUTH CAROLINA TAX COMMISSION -
CENTAUR, INC. v. SOUTH CAROLINA TAX COMMISSION -
EASTERN FEDERAL CORP. v. SOUTH CAROLINA TAX COMMISSION -
ATLA, INC. v. SOUTH CAROLINA TAX COMMISSION -
CONSOLIDATED THEATERS, INC. v. SOUTH CAROLINA TAX COMMISSION -
ENTERTAINMENT ENTERPRISES, INC. v. SOUTH CAROLINA TAX COMMISSION -

These actions sought refunds of taxes paid under section 12-21-2710. The cases were held in abeyance pending the outcome of Multi-Cinema, LTD. v. South Carolina Tax Commission. That case has been decided by the South Carolina Supreme Court and the refunds for all cases listed have been made and the matter ended.

REBEKAH J. WESTMORELAND, Executrix OF THE ESTATE OF ROBERT W. WESTMORELAND, DECEASED v. THE UNITED STATES OF AMERICA, ET AL. - This action was instituted in the Probate Court of Horry County for the admeasurement of dower and the determination of priority of the same against tax liens. This matter has been argued and the court's order is pending, however, the Tax Commission has no further interest in the action.

STEPHEN P. DONOHUE, ET AL. v. WILLIAM E. WARD, ET AL. - In this action, the plaintiffs allege that the sale of their property for nonpayment of taxes due Horry County was invalid The Tax Commission moved to be dismissed as a defendant and the motion was granted.

INTERNATIONAL SALES & SUPPLY v. TOMMY G. GREGORY - This involves a motion to dismiss an order that authorizes the Tax Commission to release confidential tax records. The motion has not been heard, however, the records were obtained through taxpayer request. The matter is now ended.

SAM G. LOVELL v. WILLIAM M. REEVES - This was an action to produce certain confidential tax records. The court ordered the release of the records and the matter is now ended.

IN RE: INVESTIGATION OF FUND SHORTAGE - LEE COUNTY TREASURER'S OFFICE - This was a motion by the solicitor's office of the Third Judicial Circuit for certain confidential tax records. The court heard the motion and directed other parties to produce records, however, no order was issued to require the release of the tax records. The matter is ended.

HAYWOOD MALL ASSOCIATES v. SOUTH CAROLINA TAX COMMISSION - This is an action under the Administrative Procedures Act and is to determine a valuation question for purposes of ad valorem taxation. This proceeding was held in abeyance pending the resolution of an identical case before the state Supreme Court. This matter has now been resolved by the decision of the Court of Appeals upholding the lower court.

OWEN STEEL CO., INC. v. SOUTH CAROLINA TAX COMMISSION - This action involved the valuation of property and was under the Administrative Procedures Act for the review of the commission's decision that set the value. A demurrer was filed and sustained by the Court of Common Pleas. The South Carolina Court of Appeals reversed and remanded the matter to the Richland County Court of Common Pleas. The commission replied and the proceeding is held in abeyance pending the resolution of other cases before the Supreme Court. The Supreme Court sustained Judge Bristow's Order for the valuation of the property as determined by the South Carolina Tax Commission and the South Carolina Tax Board of Review. A Consent Order to end this action was executed.

ESTATE OF AMELIA S. HORNE v. SOUTH CAROLINA TAX COMMISSION - The Estate of Amelia S. Horne brought this action contesting the assessment of additional estate taxes against it by the Tax Commission. At issue was the amount of charitable deduction allowable. The circuit court ruled for the Estate and the matter is now ended.

HAVERTY'S FURNITURE CO., INC. v. DARVIN S. PRUITT, ET AL. - In this circuit court matter, the commission was served with a judicial order requiring it to turn over certain tax returns of Pruitt. The commission filed a motion to quash the order in that jurisdiction had not been established over the commission so as to allow it to honor the Order. The court agreed with the commission and then proceeded to obtain proper jurisdiction thus allowing the commission to turn the returns over without violation of the relevant secrecy provisions.

SEA PINES PUBLIC SERVICE DISTRICT v. HERITAGE ASSOCIATES, ET AL. - The matter was a condemnation action brought by the plaintiff to acquire certain property rights in property owned by Heritage Associates. The Tax Commission was named as a defendant because of certain tax liens on the property in question.

SOUTHERN BELL TELEPHONE AND TELEGRAPH CO. v. SOUTH CAROLINA TAX COMMISSION - This action was instituted to require the Tax Commission to tax certain offices of Southern Bell on an assessment equal to 6% of the property's fair market value instead of assessing the same at 10.5% of value. Southern Bell contended that (a) it was a manufacturer and (b) that the statute directing the taxation of such property at 6% had to be construed to include property owned or leased by Southern Bell and that the acts were unconstitutional. After hearing, the action was dismissed with prejudice.

DONALD F. JONES AND NANCY M. JONES v. SOUTH CAROLINA TAX COMMISSION - This matter involves the assertion by the South Carolina Tax Commission of an income tax civil fraud penalty against the taxpayer for tax years beyond the normal three-year statute of limitations. After the pleadings were filed, the parties resolved the dispute and the matter was ended.

SOUTH CAROLINA NATIONAL BANK v. WILLIAM Y. EDENS - The South Carolina Tax Commission filed a motion to intervene in this matter upon learning of funds being held in trust for the benefit of William Y. Edens against whom the state had several outstanding tax liens. The motion was granted, the Commission participated in the distribution of funds and the warrants were satisfied.

JAMES R. AND MARTHA W. PRUITT v. SOUTH CAROLINA TAX COMMISSION - This action involves an income tax liability resulting from the disallowance of losses from straddles in government securities. The action has been dismissed under South Carolina Rules of Civil Procedure Rule 40(c)(3).

SOUTH CAROLINA NATIONAL BANK, AS EXECUTOR AND TRUSTEE OF THE LAST WILL AND TESTAMENT OF FRANCES H. DILL RHETT, DEC., v. SOUTH CAROLINA TAX COMMISSION - This action involved the disallowance of an estate tax charitable deduction. After pleadings were filed, the parties resolved the dispute and the action was ended.

LEGISLATIVE SUMMARY 1987

The 1987 legislative session produced numerous changes in all taxing areas. Conforming changes in the estate and gift tax area and income tax area highlighted the activity.

Outlined here are details of the changes in tax laws during the 1987 legislative session:

INCOME TAX

STATE AND FEDERAL UPDATE - The reference date in the South Carolina Code as it applies for income purposes has been updated to December 31, 1986. By updating, South Carolina maintains federal taxable income as the starting point in determining state income tax liability. The bill also includes a section allowing the adoption of federal rules and regulations as they pertain to conforming sections. General Appropriations Bill, effective for tax years beginning after December 31, 1986.

TWO PERCENT BRACKET ELIMINATED - The 2% individual income tax bracket was eliminated. Income from 0 to $4,000 will be taxed at 3%. General Appropriations Bill, effective for tax years beginning after December 31, 1986.

FOREIGN INCOME EXCLUSION - The federal provision allowing for the exclusion of income earned in foreign countries has been adopted for South Carolina. General Appropriations Bill, effective for tax years after December 31, 1987.

CORPORATE RATE DECREASED - The corporate income tax rate will decrease over a two-year period, from 6% in 1987 to 5 1/2% in 1988 and 5% in 1989. General Appropriations Bill, effective for tax years after December 31, 1987.

TWO-WAGE EARNER CREDIT - The two-wage earner credit has been added back in for South Carolina, for married taxpayers filing jointly. The credit is 7/10% of the qualified earned income of the spouse with the lower income, not to exceed $30,000, allowing a maximum credit of $210. General Appropriations Bill, effective for tax years after December 31, 1986.

SAVINGS AND LOAN RATE DECREASED - The tax rate for savings and loan associations was reduced from 8% to 6%. The bad debt reserve for savings and loan associations has been reduced from 40% to 8%. General Appropriations Bill, effective for tax years after December 31, 1986.

RENEWABLE ENERGY CREDIT REPEALED - The credit for renewable energy expenditures was repealed. General Appropriations Bill, effective for tax years after December 31, 1986.

WITHHOLDING ALLOWANCES CHANGED - Individuals may claim withholding allowances not to exceed those claimed for federal purposes. General Appropriations Bill, effective for tax years after December 31, 1986.

DECLARATIONS OF ESTIMATED TAX - Federal provisions for declarations of estimated tax for individuals have been adopted. Individuals must make declarations unless the prior year's tax was less than $100 and must pay at least 90% of the liability to avoid penalty. The federal provisions for corporations to file declarations of estimated tax have been adopted, except for South Carolina purposes, estimated tax is not required unless the tax exceeds $100, not the $40 federal rule. General Appropriations Bill, effective for tax years after December 31, 1986.

Trusts, estates, banks and savings and loan associations will be required to make declarations of estimated tax, as do individuals and corporations. General Appropriations Bill, effective for tax years after December 31, 1987.

JOBS CREATION TAX CREDIT - The jobs creation tax credit has been expanded to offer credits against corporate income tax to employers in all counties. A $1,000 tax credit is provided for each new job created in the 16 less developed counties with the lowest per capita income and level of employment, as long as 10 jobs are maintained. A $600 credit is provided for each new job created in the 15 moderately developed counties with the next lowest per capita income and level of employment, as long as 18 jobs are maintained. A $300 credit is

provided for each new job created in the 15 developed counties with the highest per capita income and level of employment, as long as 50 jobs are maintained. The credit is for jobs created in manufacturing, processing, warehousing, wholesaling, research and development and service-related industries. Those qualifying for the credit must be incorporated and registered with the Secretary of State. General Appropriations Bill, effective June 22, 1987.

SALES AND USE TAX

NONRESIDENT RETAILER REQUIREMENTS - A retailer shall also mean a nonresident retailer, which includes every person who solicits business in this state through representatives, agents, catalogs, advertising or any other means, but does not have an office or location in this state. A nonresident retailer is required to obtain a retail license and remit the sales tax on purchases made by consumers in this state. General Appropriations Bill, effective June 22, 1987.

MAXIMUM TAX ON AIRCRAFT KITS - The $300 sales tax limit also applies to aircraft kits to be assembled by the purchaser, but does not apply to items to be added to the aircraft kit. General Appropriations Bill, effective June 22, 1987.

MINING AND QUARRYING EXEMPTION - The sales tax exemption on certain fuels and electricity sold to manufacturers has been expanded to include mining and quarrying. General Appropriations Bill, effective June 22, 1987.

RESIDENTIAL KEROSENE EXEMPTION - Kerosene in quantities of 20 gallons or less is considered for residential purposes and is exempt from the sales tax. H.B. 2045, effective March 31, 1987.

EXEMPTION FOR MEALS FOR THE ELDERLY OR DISABLED - The sale of meals or food to elderly or disabled persons at home by non-profit organizations is exempt from the sales tax. H.B. 2607, effective June 10, 1987.

MOTOR VEHICLE SALES SUBJECT TO SALES TAX - Sales of motor vehicles in South Carolina to a purchaser from another state shall be subject to the sales tax. The purchaser must pay the sales tax which is due in his state, not to exceed the South Carolina sales tax ($300 maximum tax will apply). General Appropriations Bill, effective January 1, 1988.

TOURIST PROMOTIONAL PACKAGES - Meals and other special items provided in tourist promotional packages and rental of meeting rooms are exempt from the accommodations tax. General Appropriations Bill, effective June 22, 1987.

SALES TAX RECIPROCITY - Sales tax paid to another state shall be a credit against use tax due in South Carolina, if the other state offers similar credits. General Appropriations Bill, effective January 1, 1988.

COMMERCIAL NUCLEAR WASTE TAX

TAX INCREASED - Low-level radioactive waste disposal tax is increased from $4 to $6 per cubic foot. General Appropriations Bill, effective July 1, 1987.

GASOLINE TAX

TAX INCREASED, REGISTRATION FEE DECREASED - The tax on each gallon of gasoline and special fuels increases from 13 cents to 15 cents on July 1, 1987. The tax increases from 15 cents per gallon to 16 cents on January 1, 1989. For highway use tax purposes, fuel purchased before July 1, 1987, but used after July 1, 1987, will be subject to the two-cent tax increase. The annual registration fee for private passenger cars decreases from $17 to $12. H.B. 2869, effective July 1, 1987.

BEER AND WINE TAX

FILING FEES AND PERMITS INCREASED - The initial filing fee for beer and wine licenses is increased from $100 to $200. The retail permit for beer and wine is increased from $125 to $200. Permits issued for 1986-87 will not expire until September 30, 1987. Renewals will be valid October 1 and expire September 30 following the date of issue. General Appropriations Bill, effective July 1, 1987.

ESTATE AND GIFT TAX

FEDERAL CONFORMITY - The South Carolina Estate Tax Act conforms South Carolina income tax laws to federal laws in regards to estate tax and provides for the four-year phase-in of the credit. South Carolina will become a credit state by June 30, 1991. The phase-in credit is as follows: Current, $120,000; decedents dying after June 30, 1988, and before July 1, 1989, $140,000; decedents dying after June 30, 1989, and before July 1, 1990, $170,000; decedents dying after June 30, 1990, $320,000; and decedents dying after June 30, 1991, full credit. Chapter 16 of Title 12, which includes the new estate tax provisions, has been added effective July 1, 1991. Chapter 15 of Title 12, which includes the old estate tax provisions, has been repealed effective July 1, 1991. Chapter 17 of Title 12, which deals exclusively with gift tax, has been repealed effective December 31, 1991. S.B. 319, effective July 1, 1987.

COIN-OPERATED DEVICE TAX

TYPE 3 LICENSE INCREASED - The license on Type 3 machines (non-payout, in-line pin game or video game with free play feature) is increased from $365 to $600. General Appropriations Bill, July 1, 1987.

INFORMATION MUST BE ATTACHED TO MACHINE - Each coin-operated device must have attached to it information identifying the owner or operator of the machine. General Appropriations Bill, effective July 1, 1987.

RECORDS MUST BE MAINTAINED - Every person required to obtain a license for coin-operated devices must maintain records showing serial number, model or type and location of each machine, and any money paid as part of a contract or lease to operate the machine. General Appropriations Bill, effective July 1, 1987.

LICENSE RENEWAL PERIOD - Coin-operated device licenses shall be renewable on June 1 and expire May 31 of each year. General Appropriations Bill, effective July 1, 1987.

1988-89 LICENSE RENEWALS - License renewals for 1988-89 will be valid July 1, 1988, to May 31, 1989, and must be prorated on an 11-month basis. General Appropriations Bill, effective July 1, 1987.

NEW SEASONAL LICENSE AVAILABLE - A seasonal license valid April 1 to September 30 is available at one-half the annual license fee. This license is non-refundable and cannot be prorated. General Appropriations Bill, effective April 1, 1988.

ABANDONED PROPERTY

PERIOD OF ABANDONMENT REDUCED - The period for property to be presumed abandoned has been reduced from seven years to five years for banks, insurance companies, fiduciaries and business owners.

Abandonment period has been reduced from seven years to one year for government agencies.

Deposits made to utility companies shall be presumed abandoned after one year. Refunds held by utility companies shall be presumed abandoned after five years.

All of the above items, General Appropriations Bill, effective June 22, 1987.

Rural electric cooperatives will treat abandoned property the same way as do utility companies. General Appropriations Bill, effective June 22, 1989.

RECORDS MUST BE KEPT - Holders of abandoned property must keep records for 10 years after turning the property over to the state. Business associations which sell travelers checks, money orders, etc., shall maintain records as long as they remain outstanding up to three years from date of issue. General Appropriations Bill, effective June 22, 1987.

REPORTING - Persons who have not filed a report of abandoned property may be required to file a verified report showing whether they are holding abandoned property. General Appropriations Bill, effective June 22, 1987.

PENALTIES AND INTEREST - If a Tax Commission examination shows property to be reportable, a notice of amount due plus applicable penalties and interest will be given. Payment or a formal protest must be made within 60 days, or the property holder will be subject to penalties of $100 per day not to exceed $5,000, and may be guilty of a misdemeanor.

Failure to pay or deliver property shall be subject to interest at the rate provided by section 12-54-20, calculated from the day the property should have been paid.

Wilful failure to report property or perform required duties shall be subject to a penalty of $100 per day not to exceed $5,000 for each day the report is withheld or duties are not performed.

Wilful failure to pay or deliver property shall be subject to a penalty of 25 percent of the value of the property.

Wilful refusal to pay or deliver property after written demand is a misdemeanor, punishable by a fine of up to $10,000 and/or one year in prison plus the costs of prosecution.

Service charges on dormant property may not exceed $1 per month and interest payments may not cease unless a prior written agreement exists.

All of the above items, General Appropriations Bill, effective June 22, 1987.

PROPERTY TAX

BUSINESS INVENTORY TAX EXEMPTION - The Tax Commission may reinstate the business inventory tax exemption for good cause, even if the return was not timely filed. General Appropriations Bill, effective June 22, 1987.

MOTOR VEHICLE EXEMPTION FOR POW SPOUSE - The surviving spouse of a prisoner of war is allowed the personal property tax exemption for one personal motor vehicle. S.B. 189, effective July 1, 1987.

AGRICULTURAL USE DEADLINE - The application deadline for claiming agricultural use for real property for taxable years 1985, 1986 and 1987, is extended to August 31, 1987. H.B. 2123, effective June 22, 1987.

DELINQUENT TAX PAYMENTS - Payments on delinquent property taxes must be applied to the oldest chronological delinquency rather than the oldest outstanding delinquency. S.B. 536, effective May 1, 1987.

MUNICIPAL AUTHORITY TO COLLECT TAXES - Municipalities are given the authority to collect property taxes in the same manner afforded counties. H.B. 2118, effective March 31, 1987.

BINGO TAXES

NEW CLASS AA LICENSE REQUIREMENTS - A Class AA bingo license must be obtained by each person or organization operating a bingo game which offers more than $30,000 in prizes per session. The annual license fee is $4,000. Prizes may not exceed $250,000 per session and no more than one session may be held per month.

NEW REQUIREMENTS FOR CLASS A - A Class A bingo license must be obtained by each person or organization operating a bingo game which offers $6,001-$30,000 in prizes per session. The annual license fee has been increased from $1,000 to $2,500. No more than one bingo session may be held per month.

CLASS B REQUIREMENTS - A Class B bingo license must be obtained by each person or organization operating a bingo game which offers less than $6,000 in prizes per session, a jackpot of less than $1,000 per session and regular prizes worth less than $150 per prize per session. The annual license fee has been increased from $500 to $1,000. No more than three sessions may be held in one week.

ADMISSIONS TAX INCREASED - The admissions tax for bingo games has been increased as follows: Class AA, $8 per player per session; Class A, $4 per player per session; and Class B, $2 per player per session.

REPORTING - All holders of Class AA, A and B licenses must submit a yearly financial report to the South Carolina Tax Commission.

All license holders must file a monthly financial report with the Secretary of State.

All bingo items, H.B. 2085, effective June 25, 1987.

INFORMATIONAL PUBLICATIONS

1. **Regulations and Opinions of the Attorney General** - Covers all regulations and Attorney General opinions involving all taxes administered by the South Carolina Tax Commission. Twenty dollars ($20) covers the initial manual and the first year's supplements. The renewal fee for the supplements, which are updated quarterly, is $10.50 per year.

2. **Decisions** - Covers all decisions concerning Tax Commission matters for all taxes administered by the Tax Commission. Fees for this manual are the same as listed above.

3. **Tax Acts** (One is published for each tax) - Covers tax statutes for each tax. No charge and updated annually.

4. **"Revenews"** - Monthly newsletter covering various tax matters. No charge.

5. **"Basis and Rates of Taxes"** - Brief summary of the various taxes. No charge and updated annually.

6. **Directory of Taxation for the Fifty States** - Lists names, addresses and telephone numbers of the various taxation departments of the 50 states. No charge and updated every two years.

7. **Tax Form Guide Package XSC** - Similar to the Federal Package X, this package contains detachable copies of income tax forms and instructions, and most of the other major tax forms used for the various taxes administered by the Tax Commission. No charge for the first copy and updated annually.

8. **Business Tax Guide for South Carolina** - Covers all taxes administered by the Tax Commission and various other agencies. Gives a brief description of the filing dates, forms, fees, etc., that a business might need in the operation of their business. No charge and updated annually.

9. **Business Starter Kit** - Contains all the necessary forms needed when starting a new business, information on Small Business Workshops, a copy of the South Carolina Tax Commission's Business Tax Guide for South Carolina and various other information helpful when starting a new business. No charge.

These publications are available from the South Carolina Tax Commission, Attention: Publications, P.O. Box 125, Columbia, S.C. 29214. Phone: (803) 737-4401. With the exception of the Regulations and Decisions manuals, all other bulk orders of publications will be shipped via the United Parcel Service. Persons making bulk orders of publications will be responsible for the cost of delivery (COD) by UPS. UPS delivery fees are based on weight.

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